

## CONTENTS

### **COMMENTARY (11 BINDERS)**

#### **Binder C1**

- Introduction
- Topical Index
- Table of Cases
- Policy Statements
- Government Directory
- Part VIII—Transitional (FST) (sections 117-121.1)
- Part IX (application rules and section 122)
- Part IX, Division I—Interpretation (section 123-123(1)for)

#### **BINDER C2**

- Division I—Interpretation (cont'd) (sections 123-123(1)g-128)

#### **Binder C3**

- Division I—Interpretation (cont'd) (sections 129-164.2)
- Division II—Goods and Services Tax (sections 165-165.2)

#### **Binder C4**

- Division II—Goods and Services Tax (cont'd) (sections 166-181.3)

#### **Binder C5**

- Division II—Goods and Services Tax (cont'd) (sections 182-211)
- Divisions III, IV, IV.1—Importations; Bringing into HST Province (sections 212-220.09)

#### **Binder C6**

- Division V—Collection and Remittance (sections 221-242)

#### **Binder C7**

- Division V—Collection and Remittance (cont'd) (sections 243-251)
- Division VI—Rebates (sections 252-259.1)

#### **Binder C8**

- Division VI—Rebates (cont'd) (sections 260-264)
- Division VII—Miscellaneous (sections 265-274.2)
- Division VIII—Administration and Enforcement (sections 275-300)

**Binder C9**

- Division VIII—Administration and Enforcement (cont'd) (sections 301-335)
- Division IX—Transitional Provisions (GST) (sections 336-347)
- Division X—Transitional Provisions (HST) (sections 348-363)
- Division XI—Tax Inclusive Pricing (sections 364-368)
- Schedule V—Exempt Supplies (Parts I and II)

**Binder C10**

- Schedule V—Exempt Supplies (cont'd) (Parts III to VIII)
- Schedule VI—Zero-Rated Supplies (Parts I to III)

**Binder C11**

- Schedule VI—Zero-Rated Supplies (cont'd) (Parts IV to X)
- Schedule VII—Non-Taxable Importations
- Schedule VIII—Participating Provinces
- Schedule IX—HST Place of Supply
- Schedule X—HST Non-Taxable
- Release Sheets

**PRIMARY MATERIAL (10 BINDERS)****Binder P1**

- Legislation

**Binder P2**

- Regulations
- Remission Orders
- Other Legislation

**Binder P3**

- Dept. of Finance Releases
- Revenue Canada Releases

**Binder P4**

- Forms
- Info Sheets [GI-001 to GI-100]

**Binder P5**

- Info Sheets [GI-101 to Present]

**Binder P6**

Excise/GST News  
Guides

**Binder P7**

Memoranda  
Provincial Taxation

**Binder P8**

New Memoranda

**Binder P9**

Technical Information Bulletins  
Release Sheets (Primary Material Releases)

**Binder P—Historical**

Historical—Dept. of Finance Releases  
Historical—Revenue Canada Releases  
Historical—Excise/GST News  
Historical—Technical Information Bulletins