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Note: References are to sections of the *Excise Tax Act*. VI-VII-3 means ETA Schedule VI, Part VII, section 3. GST 300-2 means the Canada Revenue Agency's GST Memorandum 300-2. NM 4.2 means the CRA's GST/HST New Memorandum 4.2. TIB B-072 means Technical Information Bulletin B-072. Policy P-045 means CRA Policy Statement P-045. GI-097 means CRA GST/HST Info Sheet GI-097. These are all reproduced in *GST Memoranda, Bulletins, Policies & Info Sheets* and in the *Canada GST Service* and on *GST Partner*, and are available on cra.gc.ca. "Not exempt" and "not zero-rated" mean excluded from a stated exemption or zero-rating, but not necessarily taxable — another provision may exempt or zero-rate the supply. References to Analysis are to David Sherman's commentary in the *Canada GST Service, GST Partner* and *Taxnet Pro*.

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