

## TOPICAL INDEX

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*.

### A

**ABM services**, *see* Automated bank machine

**ACM**, *see* Alternate collection method for direct sellers

**ATM (Automated teller machine)**, *see* Automated bank machine

#### Aboriginal government

- defined, re disclosure of taxpayer information, 295(1)

**Aboriginal peoples**, *see* Indians and Indian bands

#### Abuse of statutory provisions

- general anti-avoidance rule, 274(4); TIB B-045

**Acceptance, as financial instrument**, NM 17.1 para. 42

**Acceptance of coupon for payment**, 181(1), *see also* Coupon

#### Access to information

- fees paid to government or municipality, exempt, V-VI-20(f)

#### Accesses

- installation of, exempt, V-VI-21.1(e)

#### Accessories to agricultural equipment

- whether single supply, Policy P-252

**Accessory or part for medical device, zero-rated**, VI-II-32; NM 4.2 para. 61; Policy P-211 (obsolete)

#### Accident insurance

- constitutes insurance policy, 123(1)"insurance policy"(b)
- for non-resident individual, zero-rated, VI-IX-2

**Accommodation**, *see also* Short-term accommodation

- board and lodging at camp for underprivileged or disabled, exempt, V-VI-13
- included in institutional health care service, V-II-1
- included in tour package, 163(3)"tour package"
- long-term, exempt, V-I-6; NM 19.2.2 paras. 1–8
- non-resident, rebate for GST in tour package if paid before 2018, 252.1(2)
- place of lodging, 123(1)"residential unit"
- remote work site, election by employer, 191(7); NM 19.2.3 paras. 51–58; Policy P-090
- short-term
  - defined, 123(1)
  - rebate to non-residents purchasing tour package before 2018, 252.1(2); Info Sheet GI-032
  - supplied by charity, exempt, V-V.1-1
  - supplied by public institution, V-VI-25

**Account receivable**, *see also* Debt security

- assignment of on recourse basis, effect of bad debt, Policy P-029R
- purchased at face value from related corporation, bad debt on, 231(2)
- purchaser not liable for tax component, 222.1
- sale of
  - exempt, 123(1)"financial instrument"(a), 123(1)"financial service"(d); NM 17.1 para. 6
  - purchaser deemed not to collect GST when account collected, 222.1(b)
  - vendor deemed to have collected GST, 222.1(a)
- whether included in all the property on sale of business, Policy P-013
- whether used in course of commercial activities, Policy P-013
- written off, where GST paid up front, 231(1); Policy P-082R

**Accountant**, *see also* Professionals and professional services

- misrepresentation by, penalty, 285.1
- representing client, CRA can disclose information to, 295(6)(b)

#### Accounting methods

- apportionment of input tax credits, 141.01(5); NM 8.1 paras. 33–49
- financial institutions, 141.02; TIB B-098, B-099
- simplified, *see* Simplified: accounting

**Accounting periods**, *see* Fiscal month; Fiscal quarter

**Accounts receivable**, *see* Account receivable

**Acquiescence in offence, by officer, director or agent of corporation or association**, 330

**Acquisition**, *see also* Business

- of business
  - by financial institution, change-in-use rules, 205(4)–(5)
  - from financial institution, 149(3); Policy P-021
  - no tax, 167(1), (1.1); NM 14.4
- of commercial activity, things done deemed in course of commercial activity, 141.1(3)
- of farmland in joint tenancy, Policy P-183
- of interest in joint venture, no tax, Policy P-103R
- of property or service for purpose of making taxable supplies, 141.01(2); NM 8.3 paras. 17–27
- of used goods, for purposes of supply (pre-1994), Policy P-158 (obsolete)

#### Action

- defined, 313(1)

Action (*cont'd*)

- recovery of tax by Crown, for, 313(2.1)

**Active member**

- defined
- for pension plan expenses, 172.1(1)
- for pension plan rebate, 261.01(1); TIB B-XX4

**Activity**

- meaning of, for definition of business, Policy P-167R
- prescribed, for joint venture election, 273(1); *Joint Venture (GST/HST) Regulations*; TIB B-021

**Actual amount**

- defined, for information return for financial institutions, 273.2(1)

**Actuary**

- professional services excluded from financial service, 123(1)“financial service”(r)

**Acupuncture services**

- exemption for, V-II-7(l)
- practitioner of, V-II-1“practitioner”

**Added property**

- defined, for export distribution centres, 273.1(1)

**Addiction counselling, see** Counselling

**Addition to multiple unit residential complex**

- builder of, 123(1)“builder”
- deemed not capital property, 195.1(2); NM 19.2.3 para. 103
- deemed separate supply from rest of complex, 136(3)
- self-supply rule, 191(4), (5)
- substantial completion of, defined, 191(9)
- supply of, exempt when tax already paid, V-I-3, 5; NM 19.2.1 paras. 32–39

**Addition to single unit residential complex**

- whether constitutes new complex, NM 19.3.7 paras. 4–9; Policy P-153 (obsolete)

**Addresses, see also** Mailing address

- CRA tax services offices, “Government Directory” tab (Binder C1)
- CRA rulings centres, NM 1.4
- CRA offices, *see* cra.gc.ca
- of customers, used to determine place of supply of services, *New Harmonized Value-added Tax System Regulations* s. 13(1)

**Adjusted cost base, 123(1)“improvement”, 192(a)**

**Adjusted tax credit amount**

- defined, for ITC allocation of financial institutions, 141.02(1)

**Adjusted total tax amount**

- defined, for ITC allocation of financial institutions, 141.02(1)

**Adjuster (insurance), 123(1)“financial service”(j)**

- damage appraisal for, 123(1)“financial service”(j.1); Policy P-049; Info Sheet GI-134
- organization providing services of, licensing, Policy P-056R2

**Adjustment of GST return, Policy P-149R**

**Adjustment of tax**

- by supplier, 232(2)–(4); NM 12.2; TIB B-042; Policy P-030R
- prepaid supplies (1989–90), transitional rules, 340.1

- prepaid supplies (Oct 24/96–Jan/97), HST transitional rules, 355; TIB B-077
- request resulting from application of general anti-avoidance rule, 274(6)

**Adjustment service**

- tangible personal property, place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 7(a)

**Administration and enforcement, 275–335**

- appeals, *see* Appeal
- assessment, *see* Assessment
- audit, *see* Audit by Canada Revenue Agency
- collection of tax, *see* Collection of tax
- criminal offences, *see* Offences
- duties of Minister, 275
- election forms, *see* Election (that can be made)
- evidence and procedure, 333–335
- garnishment, 317, *see also* Garnishment (of amounts payable to tax debtor)
- inquiry, by hearing officer, 276
- interest on late payment, *see* Interest
- keeping books and records, *see* Books and records
- officers, *see* Revenue Canada
- penalties, *see* Offences; Penalties
- returns, *see* Return
- search and seizure, 290

**Administrative costs**

- of holding company, whether input tax credit available, Policy P-196R

**Administrative service, see also** Management or administrative service

- Administrative Services Only (insurance) agreement, Policy P-136R
- deemed not financial service, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(2)(b)
- excluded from financial services, 123(1)“financial service”(q)
- rebate of provincial portion of HST, financial institution, 261.31(2); *New Harmonized Value-added Tax System Regulations, No. 2, s. 21.1*

**Administrator**

- barter exchange network, defined, 181.3(1)
- estate, *see* Executor of estate; Personal representative of deceased individual

**Admission, see also** Place of amusement

- amateur performance, to, V-VI-11
- convention, to
- foreign convention, non-taxable, 189.2(a)
- non-resident delegate, non-taxable, 167.2(1)
- percentage of non-residents expected, Policy P-095
- defined, 123(1)“admission”
- made by public sector body, V-VI-5, 8, 9, 11
- non-resident making
- required to file return, 238(3); Policy P-134R
- required to register, 240(2)

## Topical Index

### Admission (*cont'd*)

- supplied by charity or public institution, V-V.1-1(e), V-V.1-1(g)(i), V-V.1-6, V-VI-2(i), (m), V-VI-3, 5, 9
- transitional rules
  - GST, 341(4)
  - HST (1997), 356(4), (5); TIB B-077
  - HST (2010), *New Harmonized Value-added Tax System Regulations* s. 48; Info Sheet GI-058
  - Nova Scotia (2010), *Nova Scotia HST Regulations* s. 5, 19(2)(g), 19(3)(e)
  - PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.31; Info Sheet GI-058
- whether supply made in Canada, 143(1)(c)

### Advance rulings, NM 1.4

#### Adventure in the nature of trade

- election for tax on supply of real property, V-I-9(2)(b)(ii)
  - revocation not permitted, Policy P-073
- included in commercial activity, 123(1)“commercial activity”(b)
- meaning of, NM 19.5 Appendix C; Policy P-059
- required in definition of builder, 123(1)“builder”

#### Adverse possession

- transfer of real property to resolve, Policy P-178

#### Advertising

- cooperative advertising payment, GST 300-7 para. 39; GST 300-7-7
- excluded from rule re sponsorship of public service activities, 135
- expenses incurred by employee, rebate for, 253; GST 500-4-6
- featuring performers or competitors who are remunerated, effect on exemption for amateur events, V-VI-11
- meaning of, NM 4.5.3 paras. 26, 27
- on Web sites, TIB B-090
- service supplied to unregistered non-resident, zero-rated, VI-V-8; NM 4.5.3 paras. 25–27
- whether constitutes soliciting orders in Canada, Policy P-038 (obsolete)

#### Advisory Group

- defined (re Northumberland Strait Crossing), 362(1)

#### Advisory service

- meaning of, NM 4.5.3 paras. 28, 41(a), (c); Policy P-173
- provided to non-resident
  - made outside Canada, 142(2)(g)
  - zero-rated, VI-V-9, VI-V-23; NM 4.5.3 paras. 28, 41–49
  - establishing business venture in Canada, VI-V-9; NM 4.5.3 para. 28; Policy P-173

#### Aerosol chamber

- zero-rated as medical device, VI-II-5.1; NM 4.2 paras. 8, 9

#### Affiliated

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(2)

#### Affiliated group

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)

#### Agency, *see also* Agent

- arrangement for medical or dental practice, Policy P-238
- defined, 123(1)

#### Agent, *see also* Bare trust

- bringing goods into province for another person, 220.02; TIB B-081, B-XX5
- election for remittance of tax for principal, 177(1.1)
- essential qualities of, Policy P-182R; Info Sheet GI-012
- expenses incurred as, not included in GST base, former 178
- independent, does not create permanent establishment, 123(1)“permanent establishment”
- indicators of agency, Policy P-182R; Info Sheet GI-012
- insurance, NM 17.9
- meaning of, NM 4.5.3 paras. 10, 11; Policy P-016, P-105R, P-182R; Info Sheet GI-012
- of Her Majesty, prescribed agent, 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations*
- sale of property not used in commercial activity, 200(4), 209(1)
- purchasing, *see* Purchasing representative
- sales, *see also* Sales representative
  - services to non-residents, zero-rated, VI-V-5; NM 4.5.3 para. 8–11, 22
  - whether deemed sale by principal, 177(1); NM 3.1 paras. 82–90; Info Sheet GI-009
- supply on behalf of principal, 177(1); NM 3.1 paras. 82–90; Info Sheet GI-009
- sweetening, zero-rated, VI-III-1; NM 4.3 para. 1

#### Agreement, *see also* Contract; Joint venture

- breach of, when amount forfeited, 182
- collective, dues required by, 189
- documentation of GST required, 223(1)–(1.2); *Disclosure of Tax (GST/HST) Regulations*; NM 8.4; TIB B-013
- entering into, constitutes supply, 133
- franchise, *see* Franchise
- in writing
  - meaning of, GST 300-6-4 paras. 5–7
  - when consideration due, 152(1)(c), 152(2); GST 300-6-4
- included in definition of record, 123(1)“record”
- joint venture, 273
- purchase and sale, for new home, *see* Assignment: purchase and sale agreement
- rent to own, Policy P-164
- silent on whether GST included or extra, Policy P-116
- transfer under, constitutes sale, 123(1)“sale”
- when consideration due under, 152(1)(c), 152(2)

#### Agriculture and fishing, zero-rated, VI-IV; NM 4.4

- animals, VI-IV-1
- barley, VI-IV-3
- bees, VI-IV-1
- crops, VI-IV-2
- drugs supplied for, not zero-rated, VI-I-2; NM 4.1 para. 5
- eggs, VI-IV-4
- farm equipment, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1); Policy P-252
- farming, whether reasonable expectation of profit, Policy P-176R
- feed, VI-IV-2; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2), (3)
- feedlot services, 164.1, VI-IV-2.1
- fertilizer, VI-IV-5

## Goods and Services Tax, Annotated

### Agriculture and fishing, zero-rated (*cont'd*)

- fish, VI-IV-8; Info Sheet GI-049
- fishing equipment, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:2; Info Sheet GI-049
- flax seed, VI-IV-3
- fodder, VI-IV-2; Info Sheet GI-107
- grains, VI-IV-2; Info Sheet GI-107
- hay, VI-IV-2; Info Sheet GI-107
- hops, VI-IV-3
- joint venture election, farming, 273(1)
- livestock, VI-IV-1
- pesticide, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(4)
- poultry, VI-IV-1
- prescribed property, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations*; Finance news release 93-039; Info Sheet GI-049
- quota, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(5)
- rabbits, VI-IV-1.1
- seeds, VI-IV-2; Info Sheet GI-107
- sharecropping, VI-IV-9; Policy P-253
- silage, VI-IV-2; Info Sheet GI-107
- straw, VI-IV-3
- sugar beets, VI-IV-3
- sugar cane, VI-IV-3
- tobacco leaves, VI-IV-7
- wool, VI-IV-6

### Aids to locomotion

- zero-rated as medical device, VI-II-14; NM 4.2 para. 22

### Air ambulance service

- zero-rated, VI-VII-15

### Air conditioner

- for automobile, excise tax on, I-7, I-8; GST 800-1

### Air navigation services

- international flights, zero-rated, VI-V-2.2; NM 4.5.3 para. 5
- place of supply for HST
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 33
  - before May 2010, *Place of Supply (GST/HST) Regulations* s. 11

### Air rights, sale of, NM 19.5 para. 69

### Air traffic control, see Air navigation services

### Air Transportation Tax, 8–21; TIB B-008

- eliminated effective November 1998, 16.1
- rates of, historical listing, 800-4

### Air transportation security charge

- imposition of, *Air Transportation Security Charge Act*

### Air travel, see Aircraft; Passenger transportation service

### Aircraft, GST 400-3-4, see also Capital property; Carrier; Conveyance; Passenger transportation service

- ambulance service provided by, zero-rated, VI-VII-15
- fuel supplied to international carrier, VI-V-2, 2.1; NM 4.5.2 paras. 21–25; Policy P-006, P-076, P-142 (obsolete)
- in-flight supplies

- whether HST applies
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 23
  - after June 2010, TIB B-103
  - before July 2010, IX-VI-3; TIB B-078; NM 28.3 para. 35
  - before May 2010, IX-VI-3; TIB B-078; NM 28.3 paras. 35
- whether GST applies, international flight, 180.1; NM 28.3 paras. 20–22
- input tax credits, GST 400-3-4; NM 8.2 paras. 22–41
- of individual or partnership, non-registrant
- rebate for based on capital cost allowance, 253(1)
- of individual or partnership, registrant
  - ceasing to use exclusively in commercial activity, 203(3)
  - excluded from normal capital property rules, 199(1)(a), 200(1)(a)
- input tax credit based on capital cost allowance, where not used exclusively in commercial activity, 202(4), (5); NM 8.2 paras. 35–41
- input tax credit where used exclusively in commercial activity, 202(2), (3)
- sale of, 203(3)
- supply to unregistered carrier for use in, zero-rated, VI-V-2; NM 4.5.3 paras. 1–4; Policy P-006, P-076, P-142 (obsolete)

### Aircraft fuel

- defined, for B.C. point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

### Airport screening services

- place of supply for HST, *New Harmonized Value-added Tax System Regulations* s. 33.2

### Alberta

- new home purchase agreements in, NM 19.3.7 para. 1; Policy P-083
- provincial government entities that pay no GST, 122 (Analysis); NM 18.2 para. 6

### Alcoholic beverages, Info Sheet GI-036

- excise tax on wines, 27; GST 800-1
- excluded from exemption for certain public sector body sales, V-VI-4
- FST inventory rebate for, TIB B-004, B-040; GST 900 para. 5(a)(iv)(D)
- importation by mail, taxable, *Mail and Courier Imports (GST/HST) Regulations* s. 3(a); *Courier Imports Remission Order* s. 2“goods”(a); *Postal Imports Remission Order* s. 2“goods”(a)
- licence to import, taxable, 146(d), V-VI-20(c)
- not eligible for non-resident business rebate for goods exported, 252(1)(a)
- not eligible for public service body rebate, rules, *Public Service Body Rebate (GST/HST) Regulations* s. 4(1)(e); TIB B-025
- spirits, 123(1)“excisable goods”
- taxable, VI-III-1(a); NM 4.3 paras. 9–16; Policy P-081R
- zero-rated when exported in bond, VI-V-3; NM 4.5.2 paras. 26, 27

### Algebraic formula

- treatment of negative amounts, 125

## Topical Index

### All or substantially all, *see also* Exclusive

- “all” deemed to include “substantially all”, 141(1)–(4)
- application to residential complex with some short-term rentals, Policy P-053
- interpreted by CRA to mean 90% or more, 123(1)“exclusive” (Analysis), Policy P-023, P-053

### Allocation

- consideration among supplies made together, 153(2), 167(1)(a)
- financial institution’s net tax, HST and non-HST provinces, 225.2(2), (3); TIB B-083R
- fund raising event, ticket price, 164
- input tax credits, 141.01(5); GST 700-5-1; NM 8.3 paras. 33–49; NM 19.1 paras. 99–103
- financial institutions, 141.02; TIB B-098, B-099
- parts, held for sale vs. held for use in service contract, FST inventory rebate, Policy P-141 (obsolete)
- payments to lease intervals, *see* Lease (or license): interval
- public service body rebate, 259(4.1), (7), (8)

### Allowance

- automobile, reasonable, effect on rebate for expenses, Policy P-113R
- for food and entertainment, 236(1); NM 8.2 paras. 50–67
- land, for residential complex, Policy P-069
- meaning of, Policy P-075R
- promotional, treated as adjustment to consideration, 232.1
- to employee or partner, for travel or other expenses, 174; NM 9.4
- to municipal officer, Policy P-097R2
- to volunteer, paid by charity, 174(a)(iii); NM 9.4

### Alpacas, zero-rated, VI-IV-1; NM 4.4 para. 5

### Alteration, *see also* Construction

- building, of
  - non-substantial renovation, 192; NM 19.2.3 paras. 68–76
  - substantial renovation, 123(1)“builder”, 123(1)“substantial renovation”, 191; Policy P-155
- real property or ship, of
  - holdback not taxed, 168(7)
  - progress payments, transitional rules
    - GST (1991), 339
    - Nova Scotia (2010), *Nova Scotia HST Regulations* s. 19(2)(h), 19(3)(k)
  - tax payable when substantially completed, 168(3)(c)
- tangible personal property
  - place of supply for HST
    - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29
    - before May 2010, *Place of Supply (GST/HST) Regulations* s. 7(a)

### Alternate collection method for direct sellers, 178.1–178.5; NM 14.1; Info Sheets GI-125, GI-126

- transitional rules
- HST (1997), 361; TIB B-077
- Nova Scotia (2010), *Nova Scotia HST Regulations* s. 12

### Alternative basis for assessment

- Minister allowed to raise, 298(6.1)–(6.3)

### Amalgamation

- general rules, 271; *Amalgamations and Windings-Up Continuation (GST/HST) Regulations*; TIB B-007
- involving a financial institution, 149(2), 205(6)
- subsequent ITC allocation method, 141.02(4)

### Amateur athletic association

- constitutes charity, 123(1)“charity”
- non-profit organization even where income payable to members, 123(1)“non-profit organization”

### Amateur performance or event exempt, V-VI-11

### Ambassadors, *see* Diplomats

### Amber, articles made of

- excise tax on, I-5(b); GST 800-1

### Ambiguity in legislation

- correction by regulation may be retroactive, 277(2)(b)

### Ambulance services

- air ambulance, zero rated, VI-VII-15
- exempt, V-II-4

### Amendment of GST return, Policy P-149R

### Amendments to legislation, *see* Legislative amendments

### Amenity

- meaning of, for non-resident tour package rebate, NM 27.3 paras. 5–6

### American government, *see* United States

### Ammonite gemstone

- included in definition of mineral, 123(1)“mineral”

### Amount, *see also* Consideration; Dollar amounts in legislation and regulations; Quantities

- defined, 123(1)

### Amusement, *see* Place of amusement

### Amway representative, *see* Direct seller

### Animal

- hides, taxable, NM 4.4 para. 2
- mounts, Info Sheet GI-047
- ownership, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(j)
- sale of, zero-rating, *see* Agriculture and fishing, zero-rated

### Ankle, crippled or deformed, appliance made to order, zero-rated, VI-II-24; NM 4.2 para. 40

### Announcement date

- defined, 348

### Annual filing, *see* Fiscal year

### Anti-avoidance rules, *see also* Input tax credit; Offences; Penalties

- British Columbia dropping HST, *British Columbia HST Regulations* ss. 11–12
- builder leasing or occupying new home (self-supply rule), 191
- clearing and settlement services, use of s. 150 election, 150(2)(c)
- consideration must be allocated reasonably, 153(2)
- federal sales tax, pre-1991, 68.2(2)
- general (GAAR), 274; TIB B-045
- grandfathered lease agreement, variation of, 340(7)

Anti-avoidance rules (*cont'd*)

- HST, *New Harmonized Value-added Tax System Regulations* ss. 34–37
- municipal rebate in Newfoundland and Labrador, *New Harmonized Value-added Tax System Regulations* s. 58.47
- new housing rebate (FST), 121.1
- non-arm's length supplies, 155
- non-arm's length transfer of property or money, 325
- restrictions on input tax credits
  - benefits provided to shareholders and employees, 170(1), 173
  - real property, after exempt sale of, 225(5)
  - specified tangible personal property, 176(5) [repealed]; TIB B-084
  - unreasonable consideration, 170(2)
  - works of art, 176(5) [repealed]; TIB B-084
- spouse, transfer of property or money to, 325

**Anti-embolic stockings, zero-rated**, VI-II-35; NM 4.2 para. 51

**Apartment**

- building, *see* Multiple unit residential complex
- constitutes residential unit, 123(1)“residential unit”
- rentals exempt, V-I-6; NM 19.2.2 paras. 1–8

**Appeal**, *see also* Assessment; Objection (to assessment)

- of assessment to Tax Court, 302, 306–309
  - extension of time to file, 305
  - requirement to keep books and records while pending, 286(4)
  - security for payment while pending, 314(2)
- of order or direction re communication of information, 295(7)
- proof that not instituted, 335(6)
- re imported goods (Division III)
  - determination of tax status, to Tax Court, 216(4)
  - issues other than determination of tax status, 216(3)
- restrictions on, where insufficient detail on notice of objection, 301(1.4), 306.1(1)
- stay of, pending outcome of prosecution, 327(4)

**Appliance**

- kitchen
  - not considered part of mobile home, 123(1)“mobile home”
  - whether included in consideration for new housing rebate, Policy P-052
- medical, zero-rated
  - article or material necessary for, VI-II-26; NM 4.2 para. 44
  - for foot or ankle, VI-II-24; NM 4.2 para. 40
  - ileostomy, colostomy or urinary, VI-II-25; NM 4.2 para. 43
- orthodontic, zero-rated, VI-II-11.1; NM 4.2 para. 19

**Applicable legislated amount**

- defined, for returnable containers, 226(1)

**Application (made to CRA)**

- barter exchange network, 181.3(2)
- buyer designation (for buying group), 178.6(2)
- direct seller, alternate collection method, 178.2; NM 14.1 paras. 13–16
- evidence as to when made, 335(4)
- evidence as to whether made, 335(3), (13)
- export certificate, authorization to use, 221.1(2)–(3)

- extension of time for notice of objection, 303
- FST inventory rebate, 120(3)(a)
- FST new housing rebate, 121(4)
- false statement in
  - fine or imprisonment, 327(1)(a)
  - penalty, 285
- import certificate, 213.2(2), 213.2(4)
- late filing of streamlined accounting election, 227(2)(c); Policy P-100R
- not binding on CRA, 299(1)
- public service body, separate branches for small supplier rules, 129
- rebates, 215.1(2)(d), 252–262, *see also* Rebate (of tax)
- registration, 240(2.1), 240(5)
- separate rebate applications for branches, 261(6)
- separate returns and rebate applications for branches, 239(1), 261(6); NM 2.4
- transitional credit for small business, 346(3); Policy P-002 (obsolete)
- unincorporated organizations, to be deemed one person, 130

**Application dates**

- GST legislation, S.C. 1990, c. 45, s. 12 (reproduced before s. 122)
- retroactive legislation, S.C. 1993, c. 27, s. 210 (reproduced before s. 122)

**Application fees**

- for licence, permit, quota, etc., exempt, V-VI-20(c)

**Application for registration**, *see* Registration (for GST/HST)

**Application hosting**

- characterization as service or intangible property, TIB B-090

**Apportionment**, *see* Allocation

**Appraisal services**

- damage, under insurance claims, exempt, 123(1)“financial service”(j.1); Policy P-049; Info Sheet GI-134
- generally, taxable, 165(1)

**Apprentice mechanics' tools**

- employee rebate, 253

**Appropriation of property**, *see also* Self-supply rules

- as capital property, 196.1
- by direct seller or distributor, for independent sales contractor, 178.5(8); NM 14.1 paras. 31(e), 34, 35, 43(e), 46, 47, 57, 60(b)
- by network seller, 178(19)
- for benefit of shareholder, partner, beneficiary or member, tax on, 172(2)
- for particular use, 196
- of multiple unit residential complex, 191(3)
- of real property by individual, 190(2); NM 19.2.3 paras. 85–86
- of residential condominium unit, 191(1), (2)
- of single unit residential complex, 191(1)

**Approval sale**, *see also* Consignment sale

- direct seller, alternate collection method, 178.2; NM 14.1; Info Sheet GI-125

**Appurtenances**

- to a building, 123(1)“residential complex”

## Topical Index

### Arbitration Plan (Ontario)

- buy-back of vehicle, effect of, Policy P-036

**Arcade game**, *see* Coin-operated device

**Architect**, *see* Professionals and professional services

**Arm, artificial, zero-rated**, VI-II-22; NM 4.2 para. 38

### Armed forces

- Canadian, abroad, deemed resident in Canada, 132(1)(d)
- foreign, in Canada, *see* Visiting forces

**Arm's length**, *see also* Non-arm's length

- defined, 126(1)
- • restricted meaning for provincial real property transitional rules, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 48(2), 58.01
- permanent establishments of a person deemed at, 132(4), 220(b) [History]
- segregated fund and insurer deemed not at, 131

### Arms and military stores

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-1, 4

### Arrangements of prepared food

- meaning of, Policy P-232
- taxable, VI-III-1(o.3); NM 4.3 paras. 114–118

### Arranging for

- financial service, exemption, 123(1)“financial service”(1)
- meaning of, Policy P-239
- release of goods by Customs, place of supply of service for HST purposes
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 25
- • before May 2010, *Place of Supply (GST/HST) Regulations* s. 4

**Art**, *see* Artist; Specified tangible personal property

**Art gallery**, *see also* Place of amusement

- election to claim input tax credits on works of art, 176(6) [repealed]; GST 400-3-6; TIB B-084
- exhibit, no tax on importation, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)

**Artificial breathing apparatus, zero-rated**, VI-II-5; NM 4.2 para. 7

**Artificial eye, zero-rated**, VI-II-10; NM 4.2 para. 17

### Artificial insemination

- services taxable, NM 4.4 para. 3
- sperm zero-rated, VI-I-5

**Artificial limb, zero-rated**, VI-II-22; NM 4.2 para. 38

**Artificial sweeteners, whether zero-rated**, VI-III-1, 1(e); NM 4.3 paras. 46–47

**Artificial teeth, zero-rated**, VI-II-11; NM 4.2 para. 18

**Artist**, *see also* Admission; Performing artist

- classes or activities involving arts, exemption for, V-VI-12
- music lessons, exempt, V-III-9
- performance by
- • admission to, 123(1)“place of amusement”
- • excluded from exemption for supplies by charities, V-V.1-1(h), V-VI-2(i)
- • whether exempt, V-VI-11

- reasonable expectation of profit, Policy P-176R
- supply by artists' representatives, 177(2); *Artists' Representatives (GST/HST) Regulations*; TIB B-009
- work produced for export, rebate to non-resident, 252(2); Policy P-195R

### Assessment, 296–300

- alternative basis for, permitted, 298(6.1)–(6.3)
- appeal from, *see* Appeal
- assignee of provincial new housing rebate, 256.21(10)
- date, deemed to be day of mailing, 335(11)
- deemed valid unless reassessed, 299(3), (4)
- defined, 123(1)
- derivative, 325
- directors' liability for failure to remit, 323(4)
- garnishment, on, 317(9), (10)
- general anti-avoidance rule, under, 274(6)–(8); TIB B-045
- harmonized sales tax, self-supply rules, 296(1)(b), 298(1)(a.1)
- interest, *see* Interest
- limitation period (normally four years), 298(1), (4)
- • on consent, 298(3)(b)
- • waiver, 298(7), (8)
- Minister not bound by information provided, 299(1)
- non-arm's length transferee or property, of, 325(2)
- not a precondition to liability for tax, 299(2)
- notice of, 300
- objection to, *see* Objection (to assessment)
- overpayment of rebate, 298(1)(a)(ii), (iii)
- overpayments, application of, 296(3), (3.1)
- provision for, 296, 297
- purchaser, where insolvent, Policy P-112R
- reassessment
- • constitutes assessment, 123(1)“assessment”
- • of rebate, 297(2)
- • of tax, 296(2)
- rebate, of, 297
- recipient, where insolvent, Policy P-112R
- refund, *see* Refund
- required before collection, 315(1)
- tax, of, 296
- tax-extra or tax-included, Policy P-118R
- time limit, 298
- • waiver, 298(7), (8)
- trustee in bankruptcy, of, 298(1)(g)
- unincorporated bodies
- • binding effect of assessment, 299(3.1)
- • officers and members of, 324

### Assessment of property

- information or certificate exempt, V-VI-20(e)(iii)

### Asset management service

- defined, 123(1); TIB B-105
- excluded from exempt financial services, 123(1)“financial service”(q.1)

### Assets, sale of

- no tax on transfer of a business, 167(1), (1.1); NM 14.4

### Assignment

- bankruptcy, in, 265

Assignment (*cont'd*)

- corporation, by, directors liable for unremitted tax, 323(2)(c)
- GST registration number, of, 241(1)
- joint venture election, on, assignee deemed to have made election, 273(2)
- lease, constitutes sale of real property, 123(1)“real property”; NM 19.4.1 paras. 11–12
- purchase and sale agreement, for new home or condo, Info Sheet GI-120
- • in PEI, Info Sheets GI-144, GI-152
- rebate
- new housing (FST), to builder, 121(6) (Analysis); TIB B-010
- • new housing (GST) to builder, 234(1), 254(4), 254.1(4); NM 19.3.1.1, 19.3.1.2
- • new housing (Ontario HST) to builder, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 41(6); Info Sheets GI-085, GI-086, GI-130
- • new housing (PEI HST) to builder, Info Sheets GI-147, GI-148
- • new housing (provincial portion of HST), to builder, 256.21(6)–(10)
- • non-resident
- • • drop-shipped goods, 252(3), 252.5
- • • goods produced for export, 252(3), 252.5
- representative must obtain certificate before distributing assets, 270
- security interest, of, Policy P-122
- tax collected not part of estate on, 222(3)

**Assistive devices, zero-rated**, VI-II

**Associate**, *see* Associated persons

**Associated corporations**, *see* Associated persons

**Associated persons**

- branches of public service body, when deemed not to be, 129(2)
- defined, 127
- taxable supplies pooled among
- • filing frequency, 249
- • reporting periods, 249
- • small business transitional credit, 346(2); GST 200-9
- • small supplier status, 148

**Association**, *see also* Amateur athletic association; Club; Membership; Unincorporated organization

- application to be deemed a branch, 130; NM 2.4 paras. 21–24
- officers and members, obligations of, 324
- professional or trade, exemption for courses given by, V-III-6
- public servants, of
- • exemption for membership dues, 189
- • exemption for supplies by, V-VI-26
- residence of
- • deemed in a province, 132.1(1)(b)
- • deemed in Canada, 132(1)(b)
- service of notice on, how done, 333(1)(c)
- when a person, 123(1)“person”; NM 2.1 paras. 14(g), 15; NM 2.4 para. 20
- who constitutes an officer of, 123(1)“officer”
- who may execute documents, 279(a)

**Asthmatics**

- aerosol chambers and metered dose inhalers, zero-rated as medical device, VI-II-5.1; NM 4.2 paras. 8, 9

**Athletics**, *see also* Amateur athletic association

- activity, participation in, excluded from exemption for charities, V-V.1-1(g)(ii), V-VI-2(h)
- classes or activities involving, exemption for, V-VI-12
- club, *see* Club
- contest, 123(1)“place of amusement”
- instruction in, excluded from exemption for charities, V-V.1-1(f), V-VI-2(j)
- spectators, exemption, V-VI-11

**Attornment of rents**

- not a seizure, Policy P-102 example 2
- remittance of tax by creditor, Policy P-131R

**Attribution method**, *see* Special attribution method

**Attribution point**

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 16(1), 47(1)(b)
- • transitional rule when fiscal year ends July–Dec. 2010, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 68
- election for, for an investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 18

**Auction**

- “auctioneer” defined, 177(1.2)
- GST treatment of sale at, 177(1.2); NM 3.1 paras. 87–89; Info Sheet GI-010
- • exception for wholesale auctions, 177(1.3); Info Sheet GI-010
- on-line, TIB B-090
- sale of goods seized from tax debtor, 321(2)

**Auctioneer**, Info Sheet GI-010, *see also* Auction

**Audio-cassette supplied with publication**

- treated as publication on importation, 143.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations* s. 3(b)

**Audio linkup**, *see* Telecommunication service

**Audio recordings of books**

- rebate on purchase by public service body, 259.1(2)(b); NM 13.4

**Audiological services**

- exemption for, V-II-7(g)
- practitioner of, V-II-1“practitioner”

**Audit by Canada Revenue Agency**, GST 500-3-1, *see also* Verification

- Agency policies, GST 500-3-1
- authorization for, 288(1)
- books and records outside Canada, Policy P-055R (obsolete); NM 15.1 para. 18
- compliance order, 289.1
- computerized records, NM 15.2
- electronically filed returns, NM 7.5 para. 10
- to net tax, 296(2), (2.1)



## Topical Index

### Author

- reasonable expectation of profit, Policy P-176R
- sale of publishing rights outside Canada, Policy P-200R
- supply by artists' representatives, 177(2); *Artists' Representatives (GST/HST) Regulations*; TIB B-009

### Authorized foreign bank, *see also* Foreign bank branch

- defined, 167.11(1)
- included in definition of bank, 123(1)“bank”
- restriction on accepting GST remittances, 278(3)(a)

### Authorized individual

- defined, for prescription of drugs, VI-I-1

### Authorized person, *see also* Communication of information (by CRA)

- defined
- • for confidentiality of information, 295(1)
- • for inspections and seizures, 287
- permission to communicate information, 295(5)
- prohibition against communicating information, 295(2), (3)

### Authorizing credit

- excluded from exempt financial services, 123(1)“financial service”(r.3)(i)

### Autism

- training to cope with, V-II-14, 15; Info Sheet GI-113

### Automated bank machine

- services related to, whether taxable, Info Sheet GI-006

### Automobile, *see also* Motor vehicle; Specified motor vehicle

- air conditioner for, excise tax on, I-7; GST 800-1
- allowance paid to employee or partner, 174(a)(ii); NM 9.3; Policy P-076
- apprentice mechanics' tools, employee rebate, 253
- association, free tourist literature
- • no GST on importation, VII-3(b)
- • no HST on bringing into participating province, X-I-12(b)
- auction of, special rule, 177(1.3)
- benefit to employees, 173; NM 9.2, *see also* Employee(s)
- buy-back under Ontario Arbitration Plan, Policy P-036
- defined, 123(1)“passenger vehicle”
- disabled person, modifications for, 258.1; TIB B-086
- • lease of vehicle, reduced tax, 258.1(7); TIB B-086
- • modification service zero-rated, VI-II-18.1; NM 4.2 paras. 27, 28; TIB B-086
- • rebate on importation of vehicle, 258.1(6), 258.2; TIB B-086
- • rebate on purchase of vehicle, 258.1(2)–(5); TIB B-086
- excise tax on, I-6; GST 800-1
- expenses, rebate for employees and partners, 253; GST 500-4-6
- • where reasonable allowance received, Policy P-113R
- HST on, *see* Specified motor vehicle
- input tax credit, NM 8.2 paras. 22–41; GST 400-3-4
- • expenses, based on capital cost allowance, 202(4); NM 8.2 paras. 35–41
- • improvement, dollar cap, 202(1)
- • leasing cost, cap, 235(1); NM 8.2 paras. 42–49
- • not exclusively used in commercial activity, 202(4); NM 8.2 paras. 35–41
- • purchase cost, dollar cap, 201, 202(1); NM 8.2 paras. 23–30
- • used exclusively in commercial activity, 202(2)
- leased
- • before 1991, no GST until 1994, 340(3)(a); Policy P-020 (obsolete), P-043 (obsolete), P-101 (obsolete)
- • by selected listed financial institution, 235(1)B(a)
- • election not to claim input tax credit, 173(2)–(4); NM 9.2 paras. 45–53
- • input tax credit to lessor for insurance repairs, Policy P-091R
- • monthly payment over dollar cap, 235; NM 8.2 paras. 42–49
- • luxury, limitations on input tax credit, 201, 235; NM 8.2 paras. 23–30, 42–49
- • of individual or partnership, non-registrant
- • rebate for, based on capital cost allowance, 253(1); GST 500-4-6; Policy P-113R
- • of individual or partnership, registrant
- • ceasing to use exclusively in commercial activity, 203(3)
- • excluded from normal capital property rules, 199(1)(a), 200(1)(a)
- • input tax credit based on capital cost allowance, where not used exclusively in commercial activity, 202(4), (5); NM 8.2 paras. 35–41
- • input tax credit where used exclusively in commercial activity, 202(2), (3)
- • sale of, 203(3)
- • operating expenses, calculation of benefit, 173(1)(d)(vi); *Automobile Operating Cost Benefit (GST/HST) Regulations*; NM 9.2 paras. 30–35, 56–57, Appendix B
- • passenger vehicle defined, 123(1)
- • registered in a province, place of supply deemed to be in that province, *New Harmonized Value-added Tax System Regulations* s. 33.1; Info Sheet GI-119
- • rental, *see* Lease (or license): automobile
- • rented, temporary importation of by Canadian resident, calculation of tax, *Value of Imported Goods (GST/HST) Regulations* s. 15:A(a)(iii)
- • sale of, 200(3), 203(1), (3); NM 8.2 para. 32
- • by municipality or designated municipality, 203(4)
- • seized by financial institution before 1991, no FST inventory rebate, Policy P-114 (obsolete)
- • taxable benefit from, 173
- • trade-in
- • • input tax credit to dealer, Policy P-146 (obsolete)
- • • reduces consideration on new sale, 153(4), (5); TIB B-084
- • use in commercial activities
- • • decrease in, 200(2), 203(2)
- • • increase in, 199(3), 202(4)
- • used, *see* Used goods and used tangible personal property

### Auxiliary driving control for disabled individual

- lease of vehicle, reduced tax, 258.1(7); TIB B-086
- rebate on importation of vehicle, 258.1(6), 258.2; TIB B-086
- rebate on purchase of vehicle, 258.1(2)–(5); TIB B-086
- zero-rated, VI-II-18; NM 4.2 para. 26

### Available, *see* Made available in/outside Canada

### Aviation fuel, *see* Fuel

### Avoidance of tax, *see* Anti-avoidance rules

### Avon representative, *see* Direct seller

**Awards**

- cash prizes, effect on exemption for spectator fees, V-VI-11
- medals and trophies
- • awarded outside Canada or participating provinces
- • • no GST on importation, VII-2
- • • no HST on bringing into participating province, X-I-11
- • imported for award in Canada, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(k)
- of costs by court, *see* Costs (legal)
- of prizes, 123(1)“game of chance”

**B**

**BST (Blended Sales Tax)**, *see* Harmonized Sales Tax

**Baby food, zero-rated**, VI-III-1(n); NM 4.3 para. 27

**Babysitting**, *see* Child care

**Bacon**

- crisps, taxable, VI-III-1(f); NM 4.3 para. 55
- flavoured crackers, taxable, VI-III-1(m); NM 4.3 para. 94

**Bad debts**

- assignment of accounts receivable, Policy P-029R
- deduction from net tax for, 231(1), (2); Policy P-066 (obsolete)
- exclusion of provincial sales tax from calculation, Policy P-066 (obsolete)
- FST refund for, TIB B-034
- forgiven under *Companies’ Creditors Arrangement Act*, Policy P-084R
- income tax refund discounter, Policy P-123
- recovery of, addition to net tax, 231(3)
- • insurance claim payments excluded, Policy P-058R
- where GST collected in full up front, Policy P-082R

**Bagels, zero-rated**, VI-III-1(m); NM 4.3 paras. 88, 94, 112, 137

**Baggage**

- tourist
- • no GST on importation, VII-1
- • no HST on bringing into participating province, X-I-3
- transportation
- • charges zero-rated when in connection with zero-rated passenger transportation, VI-VII-4(a)
- • excluded from freight transportation service, VI-VII-1(1)
- • HST, IX-VI-4(a); TIB B-078; NM 28.3 para. 36

**Bailee**

- storage charges, excluded from drop-shipment rules, 179(5)

**Bailiff**

- charges, treated as cost of repossessing property, Policy P-175
- seizure of property by, 183(3); Policy P-226

**Bait**

- for recreational fishing, taxable, VI-IV-8; NM 4.4 para. 34; Info Sheet GI-049

**Baked goods, whether zero-rated**, VI-III-1(m); NM 4.3 paras. 87–100

**Ball**

- fund-raising, charity or political party, V-V.1-2, V-VI-2(m)(iii), V-VI-3, 18
- HST on admission, where sold before October 24/96, 356(5); TIB B-077

**Bank**, *see also* Financial institution; Listed financial institution

- account, operation of constitutes financial service, 123(1)“financial service”(b)
- defined, 123(1); *Interpretation Act* s. 35(1); NM 17.6 para. 5
- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 25
- interference with remittance of tax, 323.1 (draft)
- of Canada, prescribed agent, 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations* s. 1(d)
- person appointed by to act as agent in respect of property, 266(1)“receiver”(c)
- remittance over \$50,000 required to be made through, 278(3)(a); NM 7.5 para. 3
- seizure of property before 1991, no FST inventory rebate, Policy P-114 (obsolete)

**Bankruptcy**, 265, *see also* Receiver

- corporation, of, liability of directors, 323(2)(c)
- exception to rule requiring certificate before distribution, 270(1)“representative”(a)
- GST collected before, not held in trust for Her Majesty, 222(1.1)
- GST collected during, held in trust for Her Majesty, 222(3)
- garnishment rules subject to the *Bankruptcy Act*, 317(3)
- general rules, 265(1)
- no net tax refund until all tax reported and paid, 225(6); Policy P-162
- no rebate until all tax reported and paid, 263.1; Policy P-162
- offset of taxes owing, Policy P-162
- purchaser, assessment by CRA of, Policy P-112R
- registration of bankrupt, NM 2.1 para. 14(f)
- reporting period deemed ended and restarted, 265(1)(g)
- trustee
  - • assessment, 296(1)(f), 298(1)(g)
  - • election on sale of business assets, Policy P-145 (obsolete)
  - • excluded from definition of “officer”, 123(1)“office”(a)
  - • fees of, transitional rules
    - • • GST, 341.1(2); Policy P-041 (obsolete)
    - • • HST, 357(2); TIB B-077
  - • provides taxable service to the bankrupt, 265(1)(a)

**Bar**, Info Sheet GI-020

- candy or chocolate, taxable, VI-III-1(e); NM 4.3 para. 45; Info Sheet GI-020
- cereal, NM 4.3 paras. 93, 98–99; Info Sheet GI-020
- energy, NM 4.3 paras. 52–54, 162
- fondue chocolate, taxable, Policy P-079R; NM 4.3 paras. 48–49
- fruit, taxable, VI-III-1(l); NM 4.3 paras. 85–86; Info Sheet GI-020
- gold or silver, *see* Precious metal
- granola, taxable, VI-III-1(h); NM 4.3 paras. 62–65; Info Sheet GI-020
- ice cream or frozen yoghurt, taxable, VI-III-1(k); NM 4.3 para. 75; Info Sheet GI-020
- juice, taxable, VI-III-1(j); NM 4.3 paras. 49, 71; Info Sheet GI-020
- meal replacement, NM 4.3 paras. 50, 52, 160–162; Info Sheet GI-020

## Topical Index

### Bar (*cont'd*)

- muffin, taxable, VI-III-1(m); NM 4.3 paras. 93, 98–99; Info Sheet GI-020
- Nanaimo, taxable, VI-III-1(m); NM 4.3 para. 93
- nut, taxable, NM 4.3 para. 50; Info Sheet GI-020
- protein, NM 4.3 paras. 52–54, 162
- serving liquor, food possibly not zero-rated, VI-III-1(q); NM 4.3 paras. 136–139
- sesame, taxable, VI-III-1(e); NM 4.3 para. 45; Info Sheet GI-020

### Bare trust

- ignored for GST purposes, 123(1)“person” (Analysis); TIB B-068; Policy P-015

### Barley, zero-rated, VI-IV-3; NM 4.4 para. 15

### Barrier (road or traffic)

- installing, replacing, repairing or removing, exempt, V-VI-21.1(a)

### Barrister, *see* Lawyer

### Barter

- between registrants, of same kind of property, deemed nil consideration, 153(3); Policy P-221
- constitutes supply, 123(1)“supply”
- exchange of natural gas at straddle plants, no GST, 153(6)
- GST calculated on value of thing bartered, 152(3), 123(1)“amount”

### Barter exchange network, 181.3

- defined, 181.3(1)
- designation of, 181.3(2)–(4)
- no tax on providing units, 181.3(5)
- operation of, deemed not financial service, 181.3(6)

### Barter unit

- deemed supplied for nil consideration, 181.3(5)
- defined, 181.3(1)“barter exchange network”
- provision of, no tax, 181.3(5)
- excluded from coupon rules, 181(1)“coupon”

### Base fraction (of a tour package)

- defined, 163(3) [repealed]

### Base percentage (of a tour package)

- defined, 163(3)

### Base value

- defined, for export distribution centres, 273.1(1)

### Base year

- used in calculation of threshold for annual reporting, 249(1)

### Basic garbage collection services

- exempt, V-VI-20(h)
- meaning of, Policy P-199R

### Basic groceries, *see* Groceries

### Basic service

- defined, for export distribution centres, 273.1(1)

### Basic tax content

- defined, 123(1); NM 19.3.6 para. 6; NM 19.4.2 paras. 20–22, 39, 44
- of municipality or designated municipality, 198.1
- qualifying portion of, for landlord’s rebate, TIB B-087 Appendix

### Basic threshold amount

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(2)

### Basket of food, whether zero-rated, NM 4.3 paras. 119, 164

### Bath seat designed for disabled individual, zero-rated, VI-II-20; NM 4.2 para. 30

### Bean rod

- zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(c)(vi); Finance news release 93-039

### Becoming a financial institution

- capital property change-in-use rules, 205(2)

### Becoming a registrant, 171(1), (2), 251(1); GST 400-3-1

- automatic annual filing, 245(2)(a)(ii); TIB B-072
- limitation on input tax credit eligibility, Policy P-018R
- taxi operator, other activities, 171.1(2)
- transitional rules for small suppliers, TIB B-041

### Bed, hospital, *see* Hospital: bed

### Bed and breakfast, Info Sheet GI-007

### Bedding plants, taxable, NM 4.4 para. 2

### Beer, *see also* Alcoholic beverages; Excisable goods

- bottle or can, *see* Containers: returnable
- making kits, taxable, NM 4.3 para. 15
- not eligible for non-resident business rebate for goods exported, 252(1)(a)
- taxable, VI-III-1(a); NM 4.3 paras. 9–10
- zero-rated when exported in bond, VI-V-3; NM 4.5.2 paras. 26, 27

### Bees

- feed for, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2.1)
- honey, zero-rated, VI-IV-1; NM 4.4 para. 5
- kept to produce food, zero-rated, VI-IV-1; NM 4.4 para. 4
- leafcutter
- zero-rated after June 10, 1993, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(xi); NM 4.4 Schedule

### Beets

- sugar, zero-rated, VI-IV-3
- vegetable, zero-rated as food, VI-III-1

### Beneficiary

- of estate, distribution of business assets to, no tax, 167(2); Policy P-031; NM 14.4 paras. 29–32
- of trust
  - charities, treated as individuals, 123(1)“personal trust”; Policy P-135 (obsolete)
  - distribution of property by trust deemed to be a supply, 269
  - exemption for supply of farmland by trust for personal use, V-1-12
  - property appropriated by trust, tax on, 172(2), (3)
  - supply by trust for benefit of, no input tax credit for, 170(1)(c)(iv); NM 8.2 para. 20

### Benefit

- automobile, NM 9.2

**Benefit** (*cont'd*)

- available to member of organization, effect, 123(1)“non-profit organization”, V-VI-17; *Public Service Body Rebate (GST/HST) Regulations* s. 4(1)(g); TIB B-025
- tax, general anti-avoidance rule, 274; TIB B-045
- taxable, to employee or shareholder, 173(1); NM 9.1
- 4/104, 12/112 or other factor to be remitted, 173(1)(d)(vi)(B); NM 9.1 paras. 40–41, Appendix C; NM 9.2 para. 57, Appendix C
- to employee, no input tax credit on supply to employer, 170(1)(b); NM 8.2 paras. 13–19
- to shareholder, partner, beneficiary or member, tax on appropriation of property, 172(2), (3)

**Benefit amount**

- defined, for taxable employee benefit rules, 173(1)(a)

**Benzodiazepines**

- zero-rated, VI-I-2(d.1)

**Bets**, 187, GST 500-6-10

- at fund-raising event, V-V.1-3(c), V-V.1-6, V-VI-3.1
- amounts paid out excluded from taxable supplies for small supplier status, 148(1)
- exemptions
  - pari-mutuel system, on horse races, V-VI-5.2
  - where supplied by charity or non-profit organization, V-V.1-6, V-VI-5
- horse racing, exempt, V-VI-5.2
- lotteries, 188(5); *Games of Chance (GST/HST) Regulations* s. 3; TIB B-018
- prizes, treatment of, 188
- supply deemed to be GST-included, 187
- where placed, 123(1)“place of amusement”

**Beverages**, Info Sheet GI-036

- alcoholic, *see* Alcoholic beverages
- allowance or reimbursement for, GST 400-3-3, NM 9.3 para. 53; NM 9.4 para. 38
- carbonated, taxable, VI-III-1(c); NM 4.3 paras. 17–18; Info Sheet GI-036
- dispensed, taxable, VI-III-1(o.4); NM 4.3 para. 120
- expenses, input tax credit limited to 50%, 236(1); NM 8.2 paras. 50–67
  - exception for charities, 236(2)
  - special rule for long-haul truck drivers, 236(1)(b)(ii)
- expenses, Ontario/BC HST input tax credit denied to large business, 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(h)
- fruit flavoured, Info Sheet GI-036
- not exempt in school cafeteria, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; TIB B-026
  - taxable, VI-III-1(d); NM 4.3 paras. 19–26, 41
- fruit juice, zero-rated if 25% natural, VI-III-1(d); NM 4.3 paras. 19–26
- heated for consumption, taxable, VI-III-1(o); NM 4.3 paras. 101–103
- malt, taxable, VI-III-1(a); NM 4.3 paras. 9, 17
- milk, *see* Milk
- milk-based, zero-rated, VI-III-1(d); NM 4.3 paras. 20–22
- returnable bottles, *see* Containers: returnable

- single servings other than unflavoured milk, taxable, VI-III-1(n); NM 4.3 paras. 27–34
- sold at restaurant or bar, taxable, VI-III-1(q); NM 4.3 paras. 136–139
- supply by public sector body
  - meals-on-wheels for aged, disabled, etc., V-V.1-4, V-VI-15
  - to relieve poverty, suffering or distress, V-V.1-5.2, V-VI-14
- supply by school authority during extra-curricular activities, exempt, V-III-3
- supply to hospital or other health care facility, exempt, V-II-11
- supply to school, college or university for student meal plan or school cafeteria, exempt, V-III-14
- vending machine, taxable, VI-III-1(p); NM 4.3 paras. 134–135
- zero-rated, generally, VI-III-1; NM 4.3 paras. 1–3

**Bid bond**, *see also* Construction: bond

- meaning of, NM 17.1 para. 18

**Bill**, *see* Invoice

**Billing agent**

- election to account for GST, 177(1.11)
- revocation of election, 177(1.12)

**Billing location (for telecommunication service)**

- defined
  - GST, 142.1(1); TIB B-090
  - HST before July 2010, IX-VIII-1; TIB B-078; TIB B-090

**Billing period**, *see also* Continuous supply (electricity, gas, etc.)

- defined, re ongoing services, 136.1(2)
- no effect on whether supply made in Canada, 136.1(2)(d)

**Bingo**, *see* Bets

**Biologicals**

- exempt, V-II-1“institutional health care service”(b), V-II-2
- zero-rated, VI-I; NM 4.1

**Birds**

- mounts, Info Sheet GI-047
- poultry, zero-rated, VI-IV-1; NM 4.4 para. 5
- wild, feed for not zero-rated, VI-IV-2; NM 4.4 para. 9

**Birth certificate, supply of, exempt**, V-VI-20(d)

**Bison, zero-rated**, VI-IV-1; NM 4.4 para. 5

**Bituminous sands**

- included in definition of mineral, 123(1)“mineral”

**Blank media copying levy**

- no tax on certain supplies by collecting body or collective society, 177.1

**Blended payment**, *see* Combined supply

**Blended Sales Tax**, *see* Harmonized Sales Tax

**Blind person**, *see also* Disabled person or disabled individual

- article designed for the use of, zero-rated, VI-II-30; NM 4.2 para. 48
- guide dog and training individual to use dog, zero-rated, VI-II-33; NM 4.2 para. 49

**Blood products**

- zero-rated, VI-I-2(a)

**Blood-coagulation monitor or meter**

- zero-rated, VI-II-29.1(a)

## Topical Index

### Blood-coagulation testing strips

- zero-rated, VI-II-29.1(b)

**Blood-glucose monitor or meter, zero-rated**, VI-II-28; NM 4.2 para. 46

**Blood-ketone testing strips**, VI-II-29; NM 4.2 para. 47

**Blood-sugar testing strips**, VI-II-29; NM 4.2 para. 47

### Blood products

- plasma expander, zero-rated, VI-I-2(g)
- supplied for no consideration, not exempt, V-V.1-5, V-VI-10

**Blood testing**, *see* Laboratory services

### Blue box pickup

- whether exempt as basic garbage collection service, Policy P-199R

**Boarding house**, *see also* Hotel

- meaning of, Policy P-099

**Boat**, *see* Ship or boat

**Bond**, *see also* Securities; Security: for payment of tax

- bid, *see* Bid bond; Construction: bond
- certificate
- no GST on importation, VII-10
- no HST on bringing into participating province, X-I-17
- construction, *see* Construction: bond
- export of spirits, beer and tobacco in, zero-rated, VI-V-3; NM 4.5.2 paras. 26, 27
- goods held in, 144, VI-VII-1(1)“place outside Canada”
- maintenance, *see* Maintenance: bond; Construction: bond
- payment, *see* Payment bond; Construction: bond
- performance, *see* Construction: bond; Performance: bond
- receiver appointed under, 266(1)“receiver”(a)
- right to services or facilities provided with
- constitutes membership, 123(1)“membership”
- deemed not a supply of a financial service, 140

**Bonded warehouse**, *see also* Bond: goods held in

- defined, for export distribution centres, 273.1(1)
- supply of goods in, deemed outside Canada, 144

### Bonus or prize

- promotional, given by lottery corporation to ticket distributor, ignored, 188.1(5)(a)

### Book

- audio recording of, rebate to public service body, 259.1(2)(b); NM 13.4
- for charitable purposes
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-5
- mailed from outside Canada, 143.1, VII-7.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations*
- subscription agent considered supplier, Policy P-185R
- rare, 123(1)“specified tangible personal property”
- rebate of provincial tax, reduces HST, 214.1, 220.09(3), 231.1, 234(3); *Deduction for Provincial Rebate (GST/HST) Regulations*; NM 13.4
- disclosure of rebate not required, 223(1.2); NM 13.4 para. 30
- rebate to public service body, 259.1; NM 13.4
- soliciting orders in Canada, 240(4); Policy P-038 (obsolete)

### Books

- sold with CD-ROM or Web access, *see* Composite property (book with CD or DVD)

**Books and records**, 286; NM 15.1

- computerized, NM 15.2
- electronic data processing (EDP), NM 15.2
- form required, 286(1)
- outside Canada, 286(1); NM 15.1 para. 18; Policy P-055R (obsolete)
- period for retention
- demand by Minister for longer period, 286(5)
- normally, 286(3)
- permission for early disposal, 286(6)
- while appeal pending, 286(4)
- requirement to keep, 286(1)

**Bottles**, *see* Containers and coverings

**Bounced cheque**, *see* Cheque: dishonoured

**Bounty payments**, *see* Informant payments (for leads on international tax evasion)

### Brace

- orthodontic (braces for teeth), zero-rated, VI-II-11.1; NM 4.2 para. 19
- orthopaedic or orthotic, made to order, VI-II-23; NM 4.2 para. 39

**Branch or division**, NM 2.4, *see also* Permanent establishment

- authorization for separate rebate applications, 261(5)–(6)
- authorization for separate returns, 239, 259(10)–(11); NM 2.4
- public service body, of
- application to be separate for small supplier status, 129
- separate applications for printed books rebate, 259.1(5)
- supplies between (inside/outside Canada)
- exported property and services, 132(4)
- imported intangible property and services, 220; TIB B-095
- unincorporated organizations
- application for one to be deemed a branch of another, 130
- whether a separate person, NM 2.4 para. 20

**Breach of contract**, 182

**Bread and bread products, zero-rated**, VI-III-1(m); NM 4.3 para. 88

**Breakfast cereal, zero-rated**, VI-III-1(f), (h), (i); NM 4.3 paras. 5, 55, 62, 66

- ingredients for, zero-rated, NM 4.3 para. 147

**Breathing apparatus, zero-rated as medical device**, VI-II-5; NM 4.2 para. 7

### Bridge

- construction of, to link Canada and USA, supplies to international authority zero-rated, VI-VIII-2; NM 18.3 paras. 19-22
- meaning of, VI-VIII-2 (Analysis)
- New Brunswick to PEI, *see* Northumberland Strait Crossing
- tolls, exempt, V-VIII-2; NM 28.1 paras. 53–64

**Bringing into a participating province**

- from other province, TIB B-079, B-XX5
- carrier not liable, 220.02
- exclusions from HST, X-I
- exclusive products of direct sellers, no HST, X-I-26

Bringing into a participating province (*cont'd*)

- goods for use in commercial activity, no HST, X-I-22
- goods in transit, 220.03
- goods previously removed from province, no HST, X-I-21
- on behalf of another person, 220.02
- selected listed financial institution, 220.04
- tax on, 220.07
- assessment, 296(1)(b), 298(1)(d.1)
- exception where offsetting input tax credit available, X-I-22
- from outside Canada, TIB B-081
- tax on, 212.1, 349(3)
- transitional rules (HST, 2010), *New Harmonized Value-added Tax System Regulations* s. 39(4)
- transitional rules (PEI HST, 2013), *New Harmonized Value-added Tax System Regulations* s. 58.21(4)

**British Columbia**

- builders of new housing, Info Sheet GI-084
- *Consumption Tax Rebate and Transition Act*, determines value to apply HST on bringing vehicle into province, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 2, 8(b)
- Harmonized Sales Tax, Sch. VIII; *British Columbia HST Regulations* s. 2
- anti-avoidance rules re dropping HST, *British Columbia HST Regulations* ss. 10–11
- elimination of HST April 2013, *British Columbia HST Regulations* s. 2
- residential property rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 76
- landlord's rebate, Info Sheet GI-129
- new housing rebate, 256.21; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 41(3); Info Sheets GI-080, GI-128
- point of sale rebates (provincial exemptions), 234(3); *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 4
- provincial government entities pay GST/HST, 122; NM 18.2 par. 7; Info Sheets GI-073, GI-155
- purchasers of new housing, Info Sheet GI-078
- rebate of percentage of HST to public service bodies, *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)
- recapture amount, *see* British Columbia recapture amount
- tax rate, *British Columbia HST Regulations* s. 2
- temporary input tax credit recapture, 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 26–38
- transitional rules for HST, *see* Transitional rules (HST, 2010) in Ontario and BC
- withdrawal from HST, Sch. VIII; *British Columbia HST Regulations*
- builder information requirements for transition period, Info Sheet GI-132
- transition rebate for new housing, Info Sheet GI-157
- transition tax on new housing, Info Sheet GI-156
- real property transitional rules, Notice 276

**British Columbia recapture amount**

- defined, for temporary recapture of ITC for large businesses, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26

**Broadcasting.** *see also* Advertising

- reproduction rights, charged by collective, 177(2)
- Web-based, considered a telecommunication service, TIB B-090

**Brochure**

- meaning of, for printed-book rebate, Policy P-234 (obsolete)

**Broker,** *see* Insurance: broker; Investment dealer

**Brokerage.** *see* Customs brokerage services

**Brownies, taxable where packaged less than six,** VI-III-1(m); NM 4.3 paras. 87, 89, 137

**Budget payment arrangement (equal billing plan),** *see also* Continuous supply (electricity, gas, etc.)

- credit note on reconciliation, 232(1)
- transitional rules
- HST (1997), 353
- HST (2010, Ontario/BC), *New Harmonized Value-added Tax System Regulations* s. 46; Info Sheet GI-076
- HST (2013, PEI), *New Harmonized Value-added Tax System Regulations* s. 58.28; Info Sheet GI-162
- Nova Scotia (2010), *Nova Scotia HST Regulations* s. 10, 19(3)(j)

**Buffalo, zero-rated,** VI-IV-1; NM 4.4 para. 5; Policy P-040 (obsolete)

**Builder**

- addition to multiple unit residential complex, deemed separate supply when sold by, 136(3)
- agreement for sale made before October 14, 1989, transitional rules, 336(2)–(4)
- British Columbia
- information requirements during British Columbia transition out of HST, Info Sheet GI-132
- new housing, Info Sheet GI-084
- conversion of property to residential use, person deemed to be, 190(1)(f)
- defined, 123(1), 190(1)(f); NM 19.2 paras. 1–5, 15–18; NM 19.2.1 paras. 5–7; NM 19.3 para. 6
- liability of
- FST new housing rebate, 121(2.1)
- GST new housing rebate, 254(6), 254.1(6); NM 19.3 para. 23
- NETFILE filing requirement, *see* Electronic filing: mandatory
- new housing rebate (British Columbia)
- calculation of, where rebate transferred, Info Sheet GI-130
- new housing rebate (FST)
- assignment of rebate by purchaser, 121(6) (Analysis); TIB B-010
- calculation of, GST 500-4-5-2; Policy P-042
- specified single unit residential complex, 121(2)
- new housing rebate (GST)
- calculation of, where rebate transferred, NM 19.3.1.1, 19.3.1.2; Policy P-042
- deduction from net tax of builder, 234(1)
- forward application on behalf of purchaser, 254(5), 254.1(5)
- pay or credit directly to purchaser, 254(4), 254.1(4)
- new housing rebate (Ontario HST)
- pay or credit directly to purchaser, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 41(6)

## Topical Index

### Builder (*cont'd*)

- new housing rebate (PEI)
- • calculation of, where rebate transferred, Info Sheets GI-147, GI-148
- non-registrant, information for
- • Ontario, BC and Nova Scotia, Info Sheet GI-101
- • PEI, Info Sheet GI-164
- of residential care facility, Info Sheet GI-045
- Ontario, new housing, Info Sheet GI-083
- PEI, new housing, Info Sheets GI-146, GI-153
- • temporary recapture of input tax credits, Info Sheet GI-165
- person who is not
- • sale of residential complex, exempt, V-I-2; NM 19.2.1 paras. 20–24, 26–28; Info Sheet GI-004
- sale of residential complex, exempt, V-I-3, 4, 5; NM 19.2.1 paras. 20–24, 26–28
- self-supply rules, 191
- substantial renovator of complex deemed to be, 123(1)“builder”(a)(iii)

### **Building**, *see also* Real property; Multiple unit residential complex; Residential complex

- mixed-use, new housing rebate, NM 19.3.7, paras. 19–22
- relocated from existing land, NM 19.2.4 paras. 11–18; Policy P-154
- residential lease to person making exempt lease, exempt, V-I-6.1(b); NM 19.2.2 paras. 12–13
- • combined lease, 136.1(1)
- • rebate to lessor, 256.1; NM 19.3.5
- • transfer of possession attributed to builder, 191(10)
- sale of, with lease of land, exempt, V-I-5.1; NM 19.2.1 paras. 24, 34, 40–41, 43
- space in, supplied to joint venture participant, Policy P-172R

### **Bulk fuel, eligible for non-resident business rebate**, 252(1)(c)(i)

### **Bulls, zero-rated**, VI-IV-1; NM 4.4 para. 5

### **Burial**, *see also* Funeral services (prepaid): transitional rules

- site, purchaser must pay GST to vendor
- • Ontario/BC transitional rule, *New Harmonized Value-added Tax System Regulations* s. 47.1
- • PEI transitional rule (2013), *New Harmonized Value-added Tax System Regulations* s. 58.3
- • purchaser must pay GST to vendor, 221(2)(b)

### **Burn garments, zero-rated**, VI-II-36; NM 4.2 paras. 52, 53

### **Bus**, *see* Conveyance; Passenger transportation service

### **Business**

- acquisition of
- • by financial institution, change-in-use rules, 205(4)–(5)
- • from financial institution, purchaser deemed a financial institution, 149(3); Policy P-021
- • liability of purchaser for vendor’s unremitted tax, Policy P-012R
- carrying on in Canada
- • meaning of, 240(1) (Analysis); NM 2.5; Policy P-051R2
- • obligation to register for GST, 240(1)
- constitutes commercial activity, 123(1)“commercial activity”(a); Policy P-176R
- deceased, supply of assets of, 167(2); Policy P-031; NM 14.4 paras. 29–32

- defined, 123(1), 266(1); Policy P-167R, P-176R, P-188, P-205R
- • contrasted with adventure in the nature of trade, Policy P-059; NM 19.5 Appendix C
- • part of a business, Policy P-188
- • profession, calling, trade or undertaking, Policy P-167R
- • reasonable expectation of profit, Policy P-176R
- • regular and continuous basis, Policy P-205R
- fixed place of, Policy P-208R
- goodwill, sale of, no tax, 167.1; NM 14.4 para. 26
- inactive, temporary cessation of filing, 238.1, TIB B-072
- income from a, *see under Income Tax Act* provisions and terms
- input, *see* Business input; Input tax credit
- number, *see* Business Number
- part of, meaning, Policy P-188
- profit test, Policy P-176R
- sale of, *see* Sale: business
- seasonal, temporary cessation of filing, 238.1, TIB B-072
- venture in Canada, advice to non-resident re establishing, zero-rated, VI-V-9; NM 4.5.3 para. 28; Policy P-173
- whether real property used in, NM 19.5 Appendix A

### **Business information**

- required before net tax refund paid, 229(2.1)

### **Business input**

- defined, for ITC allocation of financial institutions
- • for investment plan HST rules re non-residents, 141.02(1), 225.4(1)

### **Business Number**

- assignment of, 241, 295(1); NM 2.1 paras. 19–26
- defined, 295(1)
- disclosure to public, 295(5.02), (5.03)
- disclosure of information to other governments, 295(5)(j)
- issuance of, 241
- other governments required to use to permit disclosure of information, 295(5.01)

### **Butterfly transactions**, 186(1), (3); Policy P-045

- election between related corporations, 156(1)“temporary member”

### **Button infuser**

- zero-rated as medical device, VI-II-21.2; NM 4.2 paras. 34, 35

### **Buy-back of vehicle under Ontario Arbitration Plan**, Policy P-036

### **Buyer**, *see also* Recipient

- designation as, 178.6(3)

### **Buying groups**, 178.6; NM 3.1 paras. 94–96

- application for designation as buyer, 178.6(2)
- effect of designation as buyer, 178.6(5)
- revocation of designation as buyer, 178.6(4)

## C

### **CD-ROM**

- sold with book, *see* Composite property (book with CD or DVD)

**CDSL Canada Ltd.**

- deemed closely related to every credit union, *Closely Related Corporations (GST/HST) Regulations* s. 4(a)

**CIDA**, *see* Canadian International Development Agency programs

**CNIB**, *see* Canadian National Institute for the Blind

**CRA**, *see* Canada Revenue Agency

**CRTC**, *see* Canadian Radio-Television and Telecommunications Commission

**CSS**, *see* Cosmetic service supply

**CTC**, *see* Continuous transmission commodity

**CUE Datawest Ltd.**

- deemed closely related to every credit union, *Closely Related Corporations (GST/HST) Regulations* s. 4(b)

**Cab driver**, *see* Taxi operator

**Cable**

- laying or repair, supply to non-resident for use in ship, zero-rated, VI-V-2(c); NM 4.5.2 para. 21(c)
- television, *see also* Telecommunication service
- repeal of telecommunication programming tax, 117(2), (3)

**Cafeteria**

- meals, taxable, VI-III-1(q); NM 4.3 paras. 136–139
- meals in health care facility not exempt, V-II-1“institutional health care service”(g)
- school, supplies by, exempt, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; TIB B-026
- school, supplies to, exempt, V-III-14

**Caisse populaire**, *see* Credit union

**Cakes, taxable where packaged less than six**, VI-III-1(m); NM 4.3 paras. 87, 89, 93, 137

- decorations (edible), zero-rated, NM 4.3 para. 46
- ice cream, NM 4.3 para. 83
- rice, zero-rated, NM 4.3 para. 94
- wedding, whether zero-rated, NM 4.3 para. 100

**Calcium chloride**

- included in definition of mineral, 123(1)“mineral”

**Calculation**

- of GST/HST when no pennies in circulation, Info Sheet GI-131
- of input tax credits, 169
- of net tax, 225

**Calendar quarter**

- defined, 123(1)
- reporting period for non-registrants for Division IV, 217“reporting period”(b) [repealed]
- used in determining fiscal periods, 243
- used in determining small supplier status, 148

**Calendar year**

- defined, *Interpretation Act* s. 37(1)(a)

**Call centre**

- exported services zero-rated, VI-V-23.1

**Camp**

- camping trailer not a mobile home, 123(1)“mobile home”

- children’s, operated by public service body, Info Sheet GI-037
- day camp for children 14 and under, exempt, V-VI-12(a); Info Sheet GI-037
- for underprivileged or disabled individuals, exempt, V-VI-12(b), 13; Info Sheet GI-037
- use of campground, part of tour package, 163(3)

**Camping accommodation**

- defined, 252.4(0.1); NM 27.3 paras. 7–9

**Camping trailer, excluded from definition of “mobile home”**, 123(1)

**Can**, *see* Containers: returnable

**Canada**

- carrying on business in, 240(1) (Analysis); NM 2.5; Policy P-051R2
- consumption, use or enjoyment in, NM 4.5.3 Appendix C; Policy P-004
- defined
  - for Division III (importation of goods), 123(3)
  - generally, 123(2); Policy P-152R
- emigration from, *see* Leaving Canada
- export from, *see* Exports
- government of, *see* Government
- immigration, *see* Immigration
- import into, *see* Importation
- obligation to collect tax, 122(a)
- obligation to pay and collect tax, 122(a)
- resident of, *see* Residence
- services performed in by non-resident, voluntary registration, 240(3)(b)(ii)
- situated in, meaning of, NM 4.5.3 paras. 44–50; Policy P-010, P-169R
- soliciting orders for delivery to, 240(3)(b)(i), (4); Policy P-038 (obsolete)
- supply made in (or outside), 142–144
- transportation to or from, includes through Canada, Policy P-142 (obsolete)

**Canada Customs**, *see* Customs Act

**Canada Customs and Revenue Agency**, *see also* Canada Revenue Agency

- defined, 123(1)“Agency”

**Canada Deposit Insurance Corporation**

- is listed financial institution, 149(1)(a)(v); NM 17.6 para. 20

**Canada Mortgage and Housing Corporation**

**Canada Revenue Agency**, *see also* Minister (of National Revenue); Receiver General

- actions of, do not affect tax liability, 299(2), (5)
- administration of employee/partner rebate, 253(5)
- “Agency” defined, 123(1)
- audit and inspection by, *see* Audit by Canada Revenue Agency
- communication of information, 295
- confidentiality of information, 295
- defined, 123(1)“Agency”
- delegation of powers to officials, 275(3)
- electronic filing, authorization for, 278.1(3); NM 7.5 para. 5
- employees, communication of personal information in course of discipline or supervision, 295(5)(g), 295(5.1)



## Topical Index

- Canada Revenue Agency (*cont'd*)
- informant program, *see* Informant payments (for leads on international tax evasion)
  - offices, *see* cra.gc.ca
  - rulings, NM 1.4
  - seizure of documents under search warrant, 290
  - technical information program, NM 1.1
  - waiver, *see* Waiver
  - web site, *see* cra.gc.ca
- Canadian activity**
- defined, for importation of service from foreign branch
  - for investment plan HST rules re non-residents, 217, 225.4(1)
- Canadian Broadcasting Corporation**
- prescribed agent, 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations* s. 1(a)
- Canadian customs waters**
- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)
- Canadian element (of a service)**
- defined, for HST place of supply rules, IX-V-1; TIB B-078, B-090; *New Harmonized Value-added Tax System Regulations* s. 2
- Canadian Film Development Corporation**
- prescribed agent, 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations* s. 1(b)
- Canadian Forces**
- members of, deemed resident in Canada, 132(1)(d)
- Canadian goods returned**
- no tax on importation, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(n)
- Canadian government, *see* Federal government**
- Canadian International Development Agency programs**
- individual providing services under, deemed resident in Canada, 132(1)(d)
- Canadian National Institute for the Blind**
- supply to, by or on the order of, zero-rated, VI-II-30; NM 4.2 para. 48
- Canadian partnership**
- deemed closely related to other partnership or corporation, 156(1.1); NM 14.5 paras. 19–26
  - defined, 156(1); NM 14.5 para. 6
- Canadian Payments Association, *see also* Clearing and settlement services**
- services, included in financial services, 123(1)“financial service”(m); *Financial Services and Financial Institutions (GST/HST) Regulations* s. 3
- Canadian Psychoanalytic Society, V-II-12 [repealed]**
- Canadian Radio-Television and Telecommunications Commission**
- cost-recovery fees to licensees, exempt, 189.1
- Canadian Register of Health Service Providers in Psychology, V-II-1“practitioner”(c)**
- Canadian rights (to intangible property)**
- defined, for HST place of supply rules
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
  - before May 2010, IX-III-1; TIB B-078, B-090; *Place of Supply (GST/HST) Regulations* s. 1
- Canadian Wheat Board**
- prescribed agent, 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations* s. 1(c)
- Cancellation, *see also* Revocation**
- contract, 182; Policy P-218R
  - FST wholesaler’s licence, 119(2)
  - import certificate, 213.2(3)
  - penalty and interest, *see* Waiver: penalty and interest
  - registration, 242; NM 2.7
  - group registration, 242(1.1)–(1.4)
- Candidate for political office**
- donation included in consideration for admission to fund-raising event, V-VI-18.2
- Candies, candy floss, etc., taxable, VI-III-1(e); NM 4.3 paras. 45–54**
- Cane**
- for use by disabled individual, zero-rated, VI-II-27; NM 4.2 para. 45
  - sugar, zero-rated, VI-IV-3; NM 4.4 para. 15
- Capital asset**
- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(1)
- Capital cost allowance, *see under* Income Tax Act provisions**
- Capital expense, *see* Capital property; Improvement (to capital asset or property)**
- Capital property, 195–211, *see also* Change in use of capital property; Input tax credit; Personal property; Real property; Use: in commercial activities**
- appropriation of property for use as, 196.1
  - ceasing to be a registrant, 200(2), 203(2), 206(4)
  - change-in-use rules, 195–211; NM 19.4.2
  - conversion of non-capital property to, 196.1
  - cost of, Policy P-060
  - defined, 123(1)
  - leasing or rental assets, Policy P-133
  - excluded from taxable supplies for determining reporting period, 249
  - FST inventory rebate, excluded from, 120(1)
  - government, of, sale of, 200(4)
  - improvement to, *see also* Improvement (to capital asset or property)
    - aircraft, 202(3)
    - defined, 123(1)“improvement”
    - passenger vehicle, 202(1), (3)
    - personal property, 199(4)
    - real property, by individual, 208(4)
    - real property, by public sector body, 209(2)
  - input tax credit for, 169, 195–211
  - lease of, before August 8, 1989, grandfathered, 340(6)
  - personal property, 199–205; GST 400-3-9
    - acquisition of, 199(2)
    - ceasing to use in commercial activities, 200(2)
    - decrease in use in commercial activities, 200(2)

Capital property (*cont'd*)

- defined, 123(1)“personal property”, 195
- financial institution, of, 204, 205
- government, of, 200(4)
- improvement to, 199(4)
- increase in use in commercial activities, 199(3)
- passenger vehicle, *see* Automobile
- sale of, 141.1, 141.2, 200(3)
- prescribed property deemed personal property, 195
- real property, 206–211
  - ceasing to use in commercial activities, 206(4)
  - decrease in use in commercial activities, 206(5)
  - defined, 123(1)“real property”, 195
  - increase in use in commercial activities, 206(2), (3)
  - individual, of, 207, 208
  - public sector body, of, 209–211
  - residential complex deemed not capital property, 195.1(1); NM 19.2.3 para. 103
  - sale of, additional credit, 193(1); NM 19.2.3 para. 102, Appendix
- sale of
  - aircraft, 203(3)
  - automobile, 203(1), (3), (4); NM 8.2 para. 32
  - by charity, not included in simplified accounting calculation, 225.1(1)(a), 225.1(2)A(b)(i); Info Sheet GI-066
  - by designated municipality, 141.2(2), 166(c)
  - by municipality, 141.2(1), 166(b)
  - government, of, 200(4)
  - passenger vehicle, 203(1), (3), (4); NM 8.2 para. 32
  - personal property, 141.1(1), 200(3)
  - real property, 193(1); NM 19.2.3 para. 102, Appendix
  - seized property, by credit union, Policy P-026
  - used in commercial activities, 141.1(1)
- use in financial services deemed use in commercial activities, 198

**Capital, raising**, *see* Raising capital

**Capital stock**, *see* Corporation; Share

**Car**, *see* Automobile

**Carbon emission allowance**, *see* Emission allowance

**Carbonated beverages**

- FST inventory rebate for, TIB B-003; GST 900 para. 5(a)(iv)(D)
- not exempt in school cafeteria, *School Cafeteria Food and Beverage (GST/HST) Regulations* s. 3(a); TIB B-026
- returnable bottles and cans, *see* Containers: returnable
- taxable, VI-III-1(c); NM 4.3 paras. 17–18

**Card**

- calling, *see* Telecommunication service: place of supply
- credit, *see* Credit: card

**Care**

- child, *see* Child care
- chronic, *see* Chronic care
- medical, *see* Health care services, exempt
- of person with limited physical or mental capacity, exempt, V-IV-3

- respite, V-IV-3

**Cargo container**, *see also* Conveyance

- emergency repair for non-resident, zero-rated, VI-V-6, VI-V-6.2; NM 4.5.3 paras. 12, 13, 15
- meaning of, Policy P-067R
- storage for non-resident, zero-rated, VI-V-6.2; NM 4.5.3 para. 15

**Carrier**, *see also* Freight transportation service

- bringing goods into HST province, not liable for tax, 220.02; TIB B-079, B-XX5
- common, not required for trucking of exported goods for zero-rating, VI-V-1; NM 4.5.2 paras. 39, 40
- defined, 123(1); NM 28.2 paras. 3–4, 94
- excise tax transportation rebate program, 68.4; GST 800-1 paras. 21–23
- export by
  - evidence of, NM 4.5.2
  - supply zero-rated, VI-V-12; NM 4.5.2
- freight transportation service, VI-VII-1(1); NM 28.2
- interline freight settlements, zero-rated, VI-VII-11; Policy P-157 (obsolete)
  - provided to another carrier, zero-rated, VI-VII-11; Policy P-157 (obsolete)
  - transitional rules
    - GST, 343
    - HST, 359; TIB B-077
  - zero-rated, VI-VII-7
- fuel supplied to, zero-rated, VI-V-2, 2.1; NM 4.5.2 paras. 21–25; Policy P-006, P-076, P-142 (obsolete)
- media, *see* Software
- newspaper, Alternate Collection Method, Info Sheet GI-019
- not required to collect tax where no knowledge property not being exported, 221(3)
- possession transferred to, place of supply rules for HST before July 2010, IX-II-3
- shipping charges excluded from definition of “commercial service”, 123(1)“commercial service”(b); Policy P-151
- unregistered non-resident, supply to zero-rated, VI-V-2; NM 4.5.2 paras. 21–23; NM 4.5.3 paras. 1–4; Policy P-076, P-142 (obsolete)
- where more than one, VI-VII-1(2); Policy P-157 (obsolete)

**Carrier media**

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

**“Carries on the business of transporting passengers or property”**

- to or from Canada, includes through Canada, Policy P-142 (obsolete)

**Carryforward**

- input tax credits, 225(1)B(a), 225(4)

**Carrying on business in Canada**, 240(1) (Analysis); NM 2.5; Policy P-051R2

- electronic commerce, TIB B-090

**Cash**

- penny phased out, Info Sheet GI-131

**Cash register**

- sales suppression software, *see* Zapper software (or hardware)

## Topical Index

- Cash register (*cont'd*)
- to handle GST in 1991, TIB B-003
- Cash register slip**, *see* Invoice
- Casino**
- game, GST 500-6-10, *see also* Bets
  - operator, deemed distributor, 188.1(1)“distributor”
- Casino operating service**
- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)
- Cassette**, *see* Audio-cassette supplied with publication
- Casual donation under \$60**
- no GST on importation, VII-1
  - no HST on bringing into participating province, X-I-6
- Catalogue**
- direct seller rules, *see* Sales aid
- Catering service**, *see also* Meals
- food taxable, VI-III-1(o.5); NM 4.3 paras. 121–133
  - for hospital or other health care facility patients, exempt, V-II-11
  - meaning of, Policy P-224; NM 4.3 paras. 122–133
  - school cafeteria, exempt, V-III-12
  - supplied by a charity, exempt, V-V.1-1
  - supplied by a public institution, taxable, whether exempt, V-VI-2(e), (g)
  - supplied to public sector body for use in Meals-on-Wheels, exempt, V-V.1-4, V-VI-15
  - to school, university or college, for students, exempt, V-III-14
- Catheter**
- as ileostomy, colostomy or urostomy appliance, zero-rated, VI-II-25; NM 4.2 para. 43
  - for incontinent person, zero-rated, VI-II-37; NM 4.2 para. 55
  - for subcutaneous injection (button infuser), zero-rated, VI-II-21.2; NM 4.2 paras. 34, 35
  - urinary, *see* Intermittent urinary catheter
- Cattle, zero-rated**, VI-IV-1; NM 4.4 para. 5
- Causeway**
- New Brunswick to PEI, *see* Northumberland Strait Crossing
- CCRA**, *see* Canada Customs and Revenue Agency
- Ceasing to be a financial institution**
- capital property change-in-use rules, 205(3)
- Ceasing to be a registrant**, 171(3), (4), 242, 251(2); GST 400-3-1
- independent sales contractor, 178.5(11); NM 14.1 para. 58
  - taxi operator, other activities, 171.1(3)
- Ceasing to use property in commercial activities**, *see* Change in use of capital property
- Ceding commission**
- defined, for Division IV tax on financial institutions, 217
- Cemetery plot**
- Ontario/BC transitional rule, *New Harmonized Value-added Tax System Regulations* s. 47.1
  - PEI transitional rule, *New Harmonized Value-added Tax System Regulations* s. 58.3
  - purchaser must pay GST to vendor, 221(2)(b)
- Cemetery property and services**, TIB B-093
- Central paymaster**
- rules for financial institutions HST allocation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 21
- Cents, fractions of**, 165.2(2)
- Cereals**
- agricultural purposes, VI-IV-2
  - breakfast, *see* Breakfast cereal, zero-rated
  - in snack mixtures, taxable, VI-III-1(i); NM 4.3 paras. 66–70
- Certificate**
- birth, death, etc., supply of exempt, V-VI-20(d)
  - by Minister, of tax owing, effective as judgment, 316
  - clearance, 270
  - drop-shipment, 179(2)(c); Policy P-107R1 (obsolete)
  - export, 221.1(2), *see also* Export certificate
  - export distribution centre, 273.1(7), *see also* Export distribution centre
  - exporter, VI-V-1; NM 4.5.2 paras. 12–20
  - false statement in, penalty, 285
  - gift, 181.2; Policy P-202
  - import, 213.2
  - Indians, for exemption from GST, 165 (Analysis)
  - professional or trade course, fee for, exempt, V-III-6(b)
  - required before distribution of property, 270
  - share, bond, etc.
  - no GST on importation, VII-10
  - no HST on bringing into participating province, X-I-17
- Certification process**, *see also* Testing service
- goods imported for, *Goods Imported for Certification Remission Order*
- Certified educational institution**
- considered to be vocational school, Policy P-039 (obsolete)
- Certified institution (employing disabled individuals in manufacturing)**
- deduction from net tax, 230.2(2)
  - defined, 230.2(1), III-XIV-2
- Cervical collar**
- custom-made, zero-rated, VI-II-23; NM 4.2 para. 39
  - taxable, NM 4.2 para. 39
- Cessation of filing, temporary**, 238.1; TIB B-072
- Chain of stores**
- sale of single store, Policy P-117
- Chair**
- commode, zero-rated, VI-II-20
  - invalid or commode, designed for disabled individual, VI-II-14; NM 4.2 para. 22
  - lift chair, Info Sheet GI-133
  - specially designed for disability, zero-rated, VI-II-14.1
  - wheel, *see* Wheelchair, zero-rated
- Chairman or chairperson, of unincorporated body**
- liable to pay or remit tax for the body, 324(1)(a)
- Chalet**, *see* Vacation properties
- Chamber of commerce**
- free tourist literature

Chamber of commerce (*cont'd*)

- • no GST on importation, VII-3(b)
- • no HST on bringing into participating province, X-I-12(b)

**Change in use of capital property**, *see also* Capital property; Conversion

- caused by operation of legislation, 198.1(a) [repealed]
- decrease in use in commercial activities
  - • personal property
    - • • financial institution, 204(2), 205(1), (3)
    - • • general rule, 200(2)
    - • • individual or partnership, automobile or aircraft, 203(2)
  - • real property, NM 19.4.2
    - • • general rule, 206(4), (5)
    - • • individual, 207(1), (2)
    - • • public sector body, 209(1)
    - • • residential, NM 19.2.3 paras. 77–100
- election for exempt supplies, before October 1992, Policy P-072 (obsolete)
- exclusive use, meaning of, 123(1)“exclusive”, 141
- financial institution, 204, 205
- imported intangible property, 198.2 [repealed]
- increase in use in commercial activities
  - • personal property
    - • • financial institution, 204
    - • • general rule, 199(3)
    - • • individual or partnership, automobile or aircraft, 202(4); NM 8.2 para. 32
  - • real property, NM 19.4.2
    - • • general rule, 206(2), (3)
    - • • individual, 208(2), (3)
    - • • public sector body, 209(3)
    - • • residential, NM 19.2.3 paras. 77–100
- insignificant changes, 197
- intended use deemed to be actual use, 196
- last acquisition or importation, meaning of, 195.2
- method of determining, 141.01(5); NM 8.3 paras. 33–49; GST 700-5-1
  - • financial institution, 141.02
- non-capital property to capital property, 196.1
- property supplied before 1991, 198.1(a) [repealed]
- resulting from legislative amendment, 198.1(a) [repealed]
- used goods supplied before 1994, 198.1(b) [repealed]

**Change to GST return**, Policy P-149R

**Channel**

- telecommunications, *see* Telecommunications channel

**Charge card**, *see* Credit: card

**Charging section**, *see* Imposition of tax (charging provisions)

**Charity**, Info Sheet GI-067, *see also* Public institution; Public sector body; Public service body

- allowances paid to volunteers, 174(a)(iii); NM 9.3; Policy P-075R
- ball, V-V.1-2, V-VI-2(m)(iii)
- benefits to members, appropriation of property, tax on, 172(2)
- bingo, GST 500-6-10, *see also* Bets
- bottle return deposits, 226.1 [repealed]

- concert
  - • amateur, exempt, V-VI-11
  - • fund-raising, exempt, V-V.1-2, V-V.1-3, V-VI-2(m)(iii), V-VI-3
    - • • GST/HST based on value of supply, 164 [History]
    - • • not exempt, V-VI-2(m)(iii)
  - • constitutes public sector body, 123(1)“public sector body”
  - • constitutes public service body, 123(1)“public service body”
  - • contingent beneficiary of trust, 123(1)“personal trust”
  - • sale of land by trust exempt, V-I-9; Policy P-135 (obsolete)
  - • sale of land to trust exempt, V-V.1-1(k), V-VI-25(c)
  - • defined, 123(1), 259(1); *Public Service Body Rebate (GST/HST) Regulations* s. 2
  - • designated, *see* Designated charity
  - • dinner, ball, concert or show, V-V.1-2, V-VI-2(m)(iii)
  - • disabled, assisting, election to be taxable, 178.7
  - • donation to
    - • • no GST on importation, VII-4
    - • • no HST on bringing into participating province, X-I-13
    - • • no tax on importation, VII-4
    - • • property or service supplied for donation, taxable only on value, 164
    - • • where included in consideration for supply, V-V.1-2
  - • excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); NM 17.7 para. 5
  - • excluded from definition of non-profit organization, 123(1)
  - • exempt supplies by, V-V.1, V-VI, especially V-VI-2, V-VI-25; GST 300-4-6
    - • • bets on casino games and races, V-VI-5.2
    - • • bingos, V-VI-5.1; *Games of Chance (GST/HST) Regulations* s. 4; TIB B-018
    - • • generally, V-V.1-1, V-VI-2
    - • • raffle tickets, V-VI-5.1; *Games of Chance (GST/HST) Regulations* s. 4; TIB B-018
    - • • volunteer-run business activities, V-VI-3
  - • fund-raising event, V-V.1-2, V-VI-2(m)(iii)
  - • input tax credits, simplified calculation, 225.1(10), *Streamlined Accounting (GST/HST) Regulations* ss. 21.1–21.4; Info Sheet GI-066
  - • meals and entertainment paid by, 236(2)
  - • net tax calculation, 225.1; Info Sheet GI-066
  - • no HST self-assessment on goods donated, X-I-13
  - • no tax on importation of goods donated, VII-4
  - • provincial sales tax rebate, HST provinces, 259(3)(b), 259(4)(b), 249(4.2), 259(4.21)
  - • rebate for printed books, 259.1; NM 13.4
  - • rebate for property and services exported, 260; Policy P-132
  - • rebate of 50% of GST paid, 259(1)“specified percentage”(a); 259(3)(a); TIB B-025; GST 500-4-9
    - • • extended definition of “charity” for rebate, 259(1)
    - • • separate filing by branches or divisions, 259(10)–(11)
    - • • simplified computation, election, 259(12); *Public Service Body Rebate (GST/HST) Regulations* ss. 6–8
    - • • specified percentage, 259(1)“specified percentage”
  - • rebate of percentage of HST paid, 259(1)“specified provincial percentage”; 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(i)
  - • extended definition of “charity” for rebate, 259(1)

## Topical Index

### Charity (*cont'd*)

- specified percentage, 259(1)“specified provincial percentage”; *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(i)
- reimbursements of volunteers, 175; NM 9.4; Policy P-075R
- reporting period of, 245(2)(a)(iii)
- simplification package, 123(1)“charity”
- simplified accounting, 225.1; Info Sheet GI-066
- small supplier threshold, \$30,000 taxable supplies or \$175,000 gross revenues, 148.1
- volunteer reimbursements and allowances, 174(a)(iii), 175; NM 9.3, 9.4; Policy P-075R

### Charter flights, Info Sheet GI-170

### Chattels, seizure of for non-payment of tax, 321, 322

### Cheese

- curls, taxable, VI-III-1(f); NM 4.3 para. 55
- platters, prepared, taxable, VI-III-1(o.3); NM 4.3 paras. 114–118
- puffs, taxable, VI-III-1(f); NM 4.3 para. 55
- zero-rated generally, as food, VI-III-1

### Cheque

- chequing account, charges exempt, 123(1)“financial service”(b)
- clearing, *see* Clearing and settlement services
- constitutes money, 123(1)“money”
- dishonoured
- penalty for, 280.3; *Financial Administration Act* s. 155.1(2)(a); TIB B-100; NM 16.2 para. 38
- restarts 10-year collection limitation, 313(2.4)(c)
- post-dated, GST 300-6-2 para. 9
- settlement, *see* Clearing and settlement services

### Chess tournament, *see* Competitive event

### Chest wall oscillation system

- zero-rated as medical device, VI-II-6

### Chewing gum, taxable, VI-III-1(e); NM 4.3 para. 45

### Chickens, zero-rated, VI-IV-1; NM 4.4 para. 5

### Child

- camp, *see* Camp
- care, *see* Child care
- dependent, of Canadian diplomat or Canadian Forces member, deemed resident in Canada, 132(1)(d)
- unaccompanied, *see* Unaccompanied child

### Child care, GST 300-4-4

- day camp for children 14 and under, V-VI-12(a)
- day care for children under 14, exempt, V-IV-1
- homemaker service, where supplied or paid for by government or municipality, exempt, V-II-13
- institutional care, exempt, V-IV-2
- nursing or residential care, exempt, V-II-1“health care facility”, V-II-2
- payments to child care agency exempt, Policy P-017
- unaccompanied child during travel, *see* Unaccompanied child

### Children’s car seat

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:

- British Columbia, Sch. 4, s. 9 [repealed]
- Ontario, Sch. 1, s. 9

### Children’s clothing

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
- British Columbia, Sch. 4, s. 1 [repealed]
- Nova Scotia, Sch. 2, s. 5
- Ontario, Sch. 1, s. 5
- Prince Edward Island, Sch. 4.1, s. 5

### Children’s diaper

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
- British Columbia, Sch. 4, s. 7 [repealed]
- Nova Scotia, Sch. 2, s. 7
- Ontario, Sch. 1, s. 7

### Children’s footwear

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
- British Columbia, Sch. 4, s. 6 [repealed]
- Nova Scotia, Sch. 2, s. 6
- Ontario, Sch. 1, s. 6
- Prince Edward Island, Sch. 4.1, s. 6

### Chips, including potato and corn chips, taxable, VI-III-1(e); NM 4.3 paras. 55–58

- chocolate, zero-rated, NM 4.3 para. 46

### Chiropodic services

- exemption for, V-II-7(d)
- practitioner of, V-II-1“practitioner”

### Chiropractic services

- exemption for, V-II-7(b)
- practitioner of, V-II-1“practitioner”

### Chocolate

- bars sold for fund-raising purposes, exempt, V-VI-4
- chips, zero-rated, NM 4.3 para. 46
- coated fruits, seeds, nuts and popcorn, taxable, VI-III-1(e); NM 4.3 paras. 45–54
- fondue, NM 4.3 paras. 48–49
- taxable, VI-III-1(e); NM 4.3 paras. 45–54

### Choosing to register, *see* Registration (for GST/HST): voluntary

### Chronic care

- provided at health care facility, V-II-1“health care facility”
- supplier, rebate to, 259(1)“facility supply”(a)(iii)

### Church, *see* Charity

### Cigarettes and cigars, *see* Tobacco

### Circus, *see* Place of amusement

### Citizenship certificate, supply of, exempt, V-VI-20(d)

### City, *see* Municipality

### Civil Air Navigation Services Commercialization Act, *see* Air navigation services

*Civil Code*, see Quebec, special rules

**Civil penalties**, 283, 284; NM 16.2

**Claim period**

- for multi-employer pension plan rebate, defined, 261.01(1); TIB B-XX4
- for printed books rebate, defined, 259.1(1)
- for public service body rebates, defined, 259(1)

**Claim under insurance policy**, see Insurance: claim

**Claimant**

- defined, *Non-Resident Rebate (GST/HST) Regulations* s. 2

**Classes**, see Educational services

**Cleaning service**

- homemaker service, where supplied or paid for by government or municipality, exempt, V-II-13
- tangible personal property, place of supply for HST
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29
  - before May 2010, *Place of Supply (GST/HST) Regulations* s. 7(a)

**Clearance certificate**, 270

**Clearing and settlement services**

- included in financial services, 123(1)“financial service”(m); *Financial Services and Financial Institutions (GST/HST) Regulations* s. 3; Department of Finance news release 91-113
- no intragroup exemption where resupplied to third party, 150(2)(c)

**Client confidentiality**, see Solicitor-client privilege

**Clocks and watches**

- excise tax on, I-5(a); GST 800-1

**Closely related**

- corporations, defined, 128; *Closely Related Corporations (GST/HST) Regulations*; TIB B-011
  - extended meaning on non-taxable importation for export distribution centre, VII-8.3
- group
  - bad debt on account receivable purchased from another member, 231(2)
  - defined, 123(1)“closely related group”; NM 17.14 paras. 7–25
  - election for exempt supplies, 150
    - effect of election, 151, 205(1)–(2), 205(3)
  - election for supplies at nil consideration, 156; NM 14.5
  - joint filing, 228(7); *Offset of Taxes (GST/HST) Regulations*
  - set-off of refund against tax owing, 228(7); *Offset of Taxes (GST/HST) Regulations*
  - specified member, defined, 156(1); NM 14.5 para. 3
- partnerships, 156(1.1), (1.2); NM 14.5 paras. 19–27

**Clothes dryer**

- in residential complex, exempt, V-I-13.3; NM 19.2.2 paras. 23–24

**Clothing**

- children’s, provincial point-of-sale rebate, see Children’s clothing
- designed for disabled person, zero-rated, VI-II-36; NM 4.2 paras. 52, 53

- for charitable purposes
  - no GST on importation, VII-1
  - no HST on bringing into participating province, X-I-5

**Club**, see also Association; Membership

- dining, recreational or sporting facilities
  - excluded from exemption for memberships, V-VI-17
  - no input tax credit, 170(1)(a); NM 8.2 paras. 2–7
- no public service body rebate, *Public Service Body Rebate (GST/HST) Regulations* s. 4(1)(f); TIB B-025
- right to acquire membership, no input tax credit, 170(1)(a); NM 8.2 paras. 2–7

**Coal**

- included in definition of mineral, 123(1)“mineral”

**Cod liver oil**

- taxable, NM 4.3 para. 150

**Coffee**

- beans
  - chocolate-covered, taxable, VI-III-1(e); NM 4.3 para. 45
  - zero-rated, VI-III-1; NM 4.3 para. 5
- cake, whether taxable, VI-III-1(m); NM 4.3 para. 93
- dispensed, taxable, VI-III-1(o.4); NM 4.3 para. 120
- hot, taxable, VI-III-1(o); NM 4.3 paras. 101–103
- shop, food at taxable, VI-III-1(q); NM 4.3 paras. 136–139
- vending machine, sold from, taxable, VI-III-1(p); NM 4.3 paras. 134–135

**Coffin**, see Funeral services (prepaid)

**Coin**, see also Specified tangible personal property

- constitutes specified tangible personal property, 123(1)“specified tangible personal property”(e)
- held for numismatic value, not money, 123(1)“money”
- phasing out of the penny, Info Sheet GI-131
- worth more than face value, not money, 123(1)“money”

**Coin-operated device**

- calculation of tax
  - single-coin device, 165.1(2)
  - telephone, 165.1(1)
- food sold through school cafeteria vending machine not exempt, V-III-12
- food sold through vending machine taxable, VI-III-1(p); NM 4.3 paras. 134–135
- laundry machine in residential complex, exempt, V-I-13.3; NM 19.2.2 paras. 23–24
- timing of tax liability and collection, 160; GST 300-6-10

**Coin-operated telephone, calculation of tax**, 165.1(1)

**Coke**, see Carbonated beverages; Drugs

**Cold cuts, platters, prepared**

- taxable, VI-III-1(o.3); NM 4.3 paras. 114–118

**Colins**

- zero-rated, VI-IV-1; NM 4.4 para. 5

**Collar**, see Cervical collar

**Collecting body**

- defined, 177.1(2)
- no tax on supply to eligible author, eligible maker, eligible performer or collective society, 177.1(3)

## Topical Index

### Collecting information

- excluded from exempt financial services, 123(1)“financial service”(r.4)(i)

### Collection of garbage, exempt, V-VI-20(h)

#### Collection of tax, *see also* Administration and enforcement

- added to net tax, 225(1)
- amounts collected held in trust, 222
- amounts owing are debts due to Her Majesty, 313(1.1)
- before assessment, 315, 322.1
- by CRA (enforcement), 313–325
- limitation period, 10 years, 313(2.1)–(2.8)
- certificate to enforce, *see* Certificate
- collection and enforcement activities, GST 500-3-3
- deemed (requiring tax to be remitted), *see also* Deemed supplies
  - appropriation of property as capital property, 196.1
  - appropriation of property for personal use, 172(1)(b)
  - becoming a non-registrant, 171(3)(a)(ii)
  - by licensed manufacturer or wholesaler where specified property supplied after 1990 and paid for before September 1990, 337(7)
  - by supplier where residential property transferred pursuant to agreement made before October 14, 1989, 336(2)(g), (3)(g), (4)(g)
  - ceasing to use capital property primarily in commercial activities, 200(2)(b)
  - ceasing to use passenger vehicle or aircraft exclusively in commercial activities, 203(2)(b)
  - conversion of non-capital property to capital property, 196.1
  - non-substantial renovation of residential complex, 192(b); NM 19.2.3 paras. 68–76
  - provision of benefit to shareholder, partner, member, etc., 172(2)(b)
  - receipt of supplier’s rebate, 181.1(e); GST 300-7-6
  - reduced use of capital real property in commercial activities, 206(4)(b), (5)(b), 207(1)(b), (2)(b)
  - self-supply by builder of residential property, 191(1)–(4)
  - when an amount is forfeited to a registrant, 182
  - when property transferred to insurer in settlement of a claim is used, 184(3)(a)
  - when public service body elects in respect of real property, 211(2)
  - when real property appropriated by individual for personal use, 190(2)(d)
  - when seized property is used, 183(4)(a), 183(5)(b)(i), 183(6)(b)
  - where sale of real property incorrectly stated to be exempt, 194(b)
- disclosure of tax by supplier, 223; NM 3.1 paras. 43–46; Policy P-116, P-118R
- garnishment, 317
- merging of administration with income tax, 123(1)“Agency” (Analysis); Revenue Canada news release 92-53
- obligation of supplier
  - exception for emission allowance, 221(2.1)
  - exceptions for certain real property, 221(2)
  - general, 221(1)
  - Her Majesty in right of a province, 122(b); TIB B-006; NM 18.2 para. 4
  - Her Majesty in right of Canada, 122(a); TIB B-036

- person leaving Canada or about to leave Canada, 322(1)
- remittance of tax collected, 228(2)
- requirement to disclose information, 289(1)
- right of supplier to sue for tax remitted, 224
- search warrant, 290
- security, 314
- where invoice silent as to GST, Policy P-116, P-118R

### Collective society

- defined, 177.1(1)
- no tax on supply to eligible author, eligible maker or eligible performer, 177.1(3)

### College, *see* Public college; University

### Colostomy appliance, zero-rated, VI-II-25, 26; NM 4.2 paras. 43, 44

### Combined supply, *see also* Incidental supply

- calculation of tax on total consideration, 165.2(1)
- consideration for multiple supplies must be allocated reasonably, 153(2), 167(1)(a)
- covering or container deemed part of main supply, 137
- exempt multiple unit residential complex deemed separate from addition, 136(3)
- financial service and other service, 139
- groceries and other products, NM 4.3 paras. 163–167
- incidental supply deemed part of primary supply, 138; Policy P-159R1, P-160R
- residential complex and other real property, deemed separate supplies, 136(2), 141(5)
- sale of gold and service of making jewellery, Policy P-192 (obsolete)
- timing of tax liability, rules, 168(8); GST 300-6-16
- transitional rule, where one part not taxed, deemed separate supply
  - GST, 341(5)
  - HST, 356(7); TIB B-077
  - HST (2010), *New Harmonized Value-added Tax System Regulations* s. 52
  - PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.35
- whether single supply or multiple supply, Policy P-077R2

### Commercial activity, *see also* Business; Change in use of capital property; Use: in commercial activity

- activity related to or in furtherance of, 141(5), 185, 198
- defined
  - for FST inventory rebate, 120(1)
  - for GST purposes, 123(1); NM 2.1 para. 17; Policy P-176R
- exclusive use where all or substantially all, 141
- goods for use in, no HST, X-I-22
- intangible property for use in, no HST, X-II-1
- intended vs. actual use in, 196
- method of determining percentage use in, 141, 141.01(5); NM 8.3 paras. 33–49; GST 700-5-1
  - financial institution, 141.02; TIB B-098, B-099
- non-financial institution, financial services relating to, 185, 198
- partnership, of
  - corporate partner that is registered, 272.1(2)(b)
  - general rule, 272.1(1)
- person engaged in, registration required, 240(1); NM 2.1
- property deemed not used in

Commercial activity (*cont'd*)

- • real property of individual, 207(1)(b)
- • specified tangible personal property exceeding prescribed amount, 176(5) [repealed]
- property deemed used in
  - • capital personal property, 199(2)
  - • improvement to capital personal property, 199(4)
  - • improvement to real property of public sector body, 209(1)
  - • musical instrument, 199(5)
  - • property relating to shares in subsidiary, 186(1); Policy P-137
- • real property of public sector body, 209(1)
- reasonable expectation of profit required, Policy P-176R
- required for input tax credits, 169(1), (2)
- service for use in, no HST, X-II-1
- supply deemed made in course of
  - • certain supplies by governments, 146
  - • sale of property of municipality or designated municipality, 141.2
  - • supply by insurer of property acquired on settlement of claim, 184(2)
  - • supply relating to corporate takeover, 186(2)
- supply deemed not made in course of
  - • property used in making exempt supplies, 141.1(1)(b)
  - • use by court of seized or repossessed property, 183(3); Policy P-226
- termination of, things done deemed in course of commercial activity, 141.1(3)
- use in, 90% or more deemed to be 100%, 123(1)“exclusive”, 141(1)–(4)

**Commercial goods**

- brokerage of, whether HST applies to brokerage services, *New Harmonized Value-added Tax System Regulations* s. 25(1)(a)
- defined, 212.1(1); *Fees in Respect of Mail Regulations* s. 2
- importation of, HST on, 220.07; TIB B-081, B-XX5
- no HST at border, 212.1(3)

**Commercial lease**, *see* Lease (or license): real property

**Commercial real property**, *see also* Real property

- deemed supplies, NM 19.4.2
- sales and rentals, NM 19.4.1

**Commercial samples**

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-7, 8(b)

**Commercial service**

- defined, 123(1); Policy P-151
- exporter of, *see* Inward processing

**Commercial trust**

- excluded from exemption re sale of vacant land, 123(1)“personal trust”, V-I-9(2)

**Commission**

- fees of, exempt, 189.1, V-VI-20(g)
- fire, *see* Fire commission, may apply to be municipality
- hydro-electric, *see* Para-municipal organization
- planning, *see* Para-municipal organization
- police, *see* Police: commission
- real estate agent, *see* Real estate agent: commission

- sales or purchasing representative for non-resident, zero-rated, VI-V-5; NM 4.5.3 paras. 8–11
- securities, filing fees exempt, V-VI-20(g)
- trailer, mutual fund sales, Policy P-119
- travel agent, *see* Travel agent

**Commissioner**, *see also* Deputy Minister

- application for extension of time to object, to be sent to, 303(3)
- defined, 123(1)
- may exercise powers and perform duties of Minister, 275(1)
- specific powers re solicitor-client privilege, 293(6), (7)

**Committee (to manage person’s assets)**, *see* Receiver

**Commode chair, zero-rated**, VI-II-20; NM 4.2 para. 22

**Commodities, contract or option**

- issue of constitutes financial service, 123(1)“financial instrument”(f), 123(1)“financial service”(d); NM 17.1 paras. 37–39

**Common carrier**, *see* Carrier

**Common expenses, exempt**

- cooperative housing corporation, V-I-13.1; NM 19.2.2 para. 21; NM 19.2.4 para. 10
- residential condominiums, V-I-13; NM 19.2.2 para. 21

**Common-law partner**, *see also* Spouse

- defined, 123(1)
- transfer of property to, 325(1), (4)

**Communal religious organization**

- excluded from self-supply rules, 191(6.1)

**Communication device**

- for the disabled, VI-II-2; NM 4.2 para. 1
- for use with telephone by hearing-impaired, zero-rated, VI-II-2 [repealed]

**Communication of information (by CRA)**, 295

- appeal of order or direction, 295(7)–(9)
- authorized person, defined, 295(1)
- copy of document may be given to person from whom taken, 295(6)
- crimes, to police, 295(5.04)
- municipal rebate information, permitted, 259(13)
- offence, fine and imprisonment, 328
- official, defined, 295(1)
- permission to communicate information, 295(5)
- prohibition against communicating information, 295(2), (3)

**Community centre**, *see* Para-municipal organization

**Companies’ Creditors Arrangement Act**

- debt forgiven under, treated as bad debt, Policy P-084R

**Company**, *see* Corporation

**Compensation for claim**

- investigating and recommending, constitutes financial service, 123(1)“financial service”(j)

**Competitive event**

- amateur, spectator fees exempt, V-VI-11
- contributions by competitors, 188(3), (4)
- prizes, deemed not a supply, 188(2)
- prizes won outside Canada or participating provinces



## Topical Index

- Competitive event (*cont'd*)
- no GST on importation, VII-2
  - no HST on bringing into participating province, X-I-11
- Complaint**, *see* Information
- Completed supply, timing of liability, for tax**, 168(3); GST 300-6-11
- Completion, percentage of, for FST new housing rebate**, Policy P-087
- Compliance**, *see also* Penalties
- by unincorporated bodies, 324
  - penalties, 326–330
  - proof of (or of failure of), 335(3), (4)
  - with garnishment order, 317(7)
  - with officials carrying out duties, 291(2)
  - with request for foreign-based information, 292(8)
  - with requirements re solicitor-client privilege, 293(16)
- Compliance order**
- after commission of offence, 326(2)
  - for cooperation with audit or demand, 289.1
  - time contesting, not to count for reassessment clock, 289.2
- Composite amount**, *see also* Combined supply
- defined, for meals and entertainment costs, 236(1)(a)
- Composite property (book with CD or DVD)**
- defined, *Deduction for Provincial Rebate (GST/HST) Regulations*, s. 1; TIB B-094
  - no HST on, *Deduction for Provincial Rebate (GST/HST) Regulations*, Schedule; TIB B-094
- Compost**
- not zero-rated as fertilizer, VI-IV-5
- Compound interest at prescribed rate**, 124; *Interest Rates (Excise Tax Act) Regulations*; TIB B-020
- Compressor**
- zero-rated as medical device, VI-II-5.2; NM 4.2 para. 10
- Computer**
- communication via, *see* Telecommunication service
  - memory boards removed from, no FST inventory rebate, Policy P-127
  - records on, *see* Books and records: computerized
  - related service, *see* Computer-related service
  - sales made by, *see* Internet sales
  - software, *see* Software
  - support service, storage or data transfer provided by, place of supply for HST
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 32
  - before May 2010, *Place of Supply (GST/HST) Regulations* s. 10
- Computer carrier media**
- defined, *Federal Sales Tax Inventory Rebate Regulations* s. 2
- Computer-related service**
- defined, for HST place of supply rules
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
  - before May 2010, *Place of Supply (GST/HST) Regulations* s. 1; TIB B-090
  - place of supply of, for HST
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 32
  - before May 2010, *Place of Supply (GST/HST) Regulations* s. 10
- Computerized records**, *see* Books and records: computerized
- Concern in the nature of trade**, *see* Adventure in the nature of trade
- Concert**
- amateur, exempt, V-VI-11
  - charity or political party, V-V.1-2, V-VI-2(m)(iii), V-VI-3, 18
  - HST on admission, where sold before October 24/96, 356(5); TIB B-077
- Condiments**
- zero-rated, VI-III-1; NM 4.3 para. 119
- Conditional sales agreement**, *see* Instalment contract
- Condominium**
- apartment building converted to, V-I-4(a)
  - common expense fees, exempt, V-I-13; NM 19.2.2 para. 21
  - complex, *see* Condominium complex
  - fees, exempt, V-I-13; NM 19.2.2 para. 21
  - limited partnership for construction of, transitional rule, 336(5)
  - reduction in FST new housing rebate, *Federal Sales Tax New Housing Rebate Regulations* s. 3(b)A(iii)(A)
  - parking space
  - lease of, whether exempt, V-I-8.1(b); NM 19.2.2 paras. 18–20
  - sale of, whether exempt, V-I-8; NM 19.2.1 paras. 47–48
  - registration of, effect on timing of tax liability, 168(5)(a), 191(2)
  - reserve fund contributions, 123(1)“supply” (Analysis)
  - residential condominium unit
  - builder of, defined, 123(1)“builder”(a)(ii), (d)(i)
  - built on leased land, rebate, 254.1(2)(a); NM 19.3.2 para. 1
  - defined, 123(1)
  - excluded from definition of single unit residential complex, 123(1)
  - new housing rebate
  - Ontario, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 41
  - Nova Scotia, 254(2.01)–(2.1); NM 19.3.8 paras. 9–12
  - owner-built, new housing rebate, 256(2)(a); NM 19.3.4 para. 4
  - FST (transitional), 121(3)(b)
  - HST (Ontario), *New Harmonized Value-added Tax System Regulations, No. 2*, s. 46
  - GST, 254(2); NM 19.3.1
  - parking space supplied with, V-I-8; NM 19.2.1 paras. 47–48
  - sale exempt where previously taxed, V-I-4; NM 19.2.1 paras. 35–37
  - self-supply rules, 191(1), (2)
  - timing of liability on sale of, 168(5)(a)
  - transitional rule, where agreement made before October 14, 1989, 336(3)
  - resort, *see* Vacation properties
- Condominium complex**
- builder of, defined, 123(1)“builder”(a)(iii), (d)(i)

## Goods and Services Tax, Annotated

### Condominium complex (*cont'd*)

- construction or substantial renovation deemed substantially completed, 191(9)
- conversion of apartment building to, V-I-4(a); NM 19.2.1 paras. 35–36
- defined, 123(1); NM 19.2 para. 6
- excluded from definition of multiple unit residential complex, 123(1)
- Harmonized sales tax (HST), transitional rules, 351(5), (6); TIB B-077
- limited partnership for construction of
  - transitional rule for GST, 336(5)
  - transitional rule for HST, 351(7); TIB B-077
- residential condominium unit
  - Harmonized sales tax (HST), transitional rules, 351(3), (4), (7); TIB B-077
  - new housing rebate
    - FST (transitional), 121(3)(b)
    - GST, 254(2); NM 19.3.1
    - Nova Scotia, 254(2.01)–(2.1); NM 19.3.8
    - owner-built, 256(2)(a); NM 19.3.4 para. 4
  - transitional rule, where agreement made before October 13, 1989, 336(4)

**Conduit**, *see* Continuous supply (electricity, gas, etc.)

**Confectionery, taxable**, VI-III-1(e); NM 4.3 paras. 45–54

### Conference

- admission to
  - by charity, exempt, V-V.1-1
  - by public institution, taxable, V-VI-2(m)
- food supplied for, to school, college or university, not exempt, V-III-14

### Confidential information

- in hands of lawyer, solicitor-client privilege, 293
- in hands of CRA, 295, *see also* Communication of information

**Conservation authority**, *see also* Para-municipal organization

- determination as municipality, 123(1)“municipality”

### Consideration

- allocation among multiple supplies, 153(2), 167(1)(a)
- amount deemed included
  - reimbursement of disbursements, former 178
  - return of returnable container, 176(1); TIB B-002, B-038; GST 400-3-6
- amount deemed not to be
  - competitor’s contribution to prize fund, 188(3)
  - deposit, 168(9)
  - donation portion of amount paid to charity or public institution, 164
  - paid for certain resource royalties, 162(1); Policy P-105R, P-110R
  - reimbursement of disbursements incurred as agent, former 178
- defined, 123(1), 153, 154; *Public Service Body Rebate (GST/HST) Regulations* s. 2; *Streamlined Accounting (GST/HST) Regulations* s. 2(1); NM 19.1 paras. 51–58
- disbursements, whether included, Policy P-209R

- election for supplies within corporate group to be at nil, 156; NM 14.5
- excludes nominal consideration for purposes of determining ITCs, 141.01(1.1), 141.02(2); NM 8.3 para. 21
- expressed in foreign currency, 159; NM 3.6
- fraction (100/107), 123(1)“consideration fraction”
- nominal, *see* Nominal consideration, supply for
- value of, 153, 154; GST 300-7
  - importation of intangible property and services from branch outside Canada, 220; TIB B-095
  - includes/excludes certain other taxes, 154; *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029
  - real property, NM 19.1 paras. 51–58
  - sale-leaseback arrangement, 153(4.1)–(4.6)
  - supply under resource farm-out agreement, 162(4)(c)
  - when bet placed, 187
  - when coupon or voucher used, 181
  - when gift certificate used, 181.2; Policy P-202
  - when income tax refund discounted, 158; GST 500-5-5
  - when paid in foreign currency, 159; NM 3.6
  - when property contributed to a trust, 268(b)
  - when property distributed by trust, 269
  - when property seized to satisfy a debt, 183(1)
  - when property transferred on settlement of insurance claim, 184(1)
- when due, 152
  - amounts invoiced or paid September–December 1990 deemed due January 1, 1991
    - freight transportation service, 343(2)
    - goods, 337(5)
    - lifetime membership, 345
    - passenger transportation service, 342(2)
    - progress payments, 339
    - services, 341(3)
    - transportation pass, 342(2.1), (3)
  - amounts invoiced or paid February–March 1997 deemed due April 1, 1997 for HST, TIB B-077
    - freight transportation service, 359(2)
    - goods, 352(8)
    - lifetime membership, 356(6)
    - passenger transportation service, 358(2)
    - progress payments, 351(8)
    - services, 356(3)
    - transportation pass, 358(3), (4)
  - employee benefits, 173(2)(a)
  - instalment sales, transitional rule, 118(3)(b)
  - shareholder appropriations, 173(2)(b)
- when paid
  - coin-operated device, 160(a)(ii)
- when received
  - coin-operated device, 160(b)(ii)

**Consigned goods**, Info Sheet GI-009

### Consignee

- meaning of, NM 28.2 para. 5

**Consignment sale**, Info Sheet GI-009

- return of imported goods on, 215.1(1)

## Topical Index

### Consignment sale (*cont'd*)

- supply by undisclosed agent, 177(1) [repealed], 177(1.1) [repealed]
- timing of tax liability, 168(3)(b); GST 300-6-9, GST 300-6-11

### Consistency

- required in choice of taxation year of a business, 123(1)“taxation year”
- required in method for determining use in commercial activities, 141.01(5), 141.02(16); NM 8.3 para. 38; GST 700-5-1 paras. 23–24

**Consolidated filing**, *see* Set-off: of refund or rebate against tax of another person

### Consolidated filing election

- for investment plans, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 54; Notice 260

**Conspiracy**, *see* Offences

### Construction

- bond
- • constitutes insurance policy, 123(1)“insurance policy”(c); NM 17.1 para. 12(c)
- • GST treatment of, 184.1; Policy P-210R
- • meaning of, NM 17.1 paras. 17–21
- • surety under, 184.1(2); Policy P-210R
- • • direct inputs, 184.1(2)(c), (d)
- • • limitation on input tax credits, 184.1(2)(b)–(d); 184.1(3)
- • • whether completion of contract is commercial activity, 184.1(2)(b), (c)
- bridge or tunnel, international, supplies for, zero-rated, VI-VIII-2
- builder, defined, 123(1)
- building materials, FST rebate, 120(1)“inventory”(b)
- contract
- • entered into before October 23/96, HST transitional rule, 351(8); TIB B-077
- • holdbacks, not taxed, 168(7); GST 300-6-14; NM 19.1 paras. 81–84
- • progress payments
- • • timing of liability, 168(2); NM 19.1 paras. 72–80
- • • transitional rule
- • • • GST, 339
- • • • HST, 351(8); TIB B-077
- • • • Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 19(2)(h), 19(3)(k)
- • provincial sales tax included in price, TIB B-053
- • timing of tax liability, 168(3); GST 300-6-13
- • versus sale of real property, NM 19.1 paras. 92–97
- equipment
- • supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(d)
- floating home, timing rule, 190.1(1)
- joint venture election, 273; *Joint Venture (GST/HST) Regulations*; TIB B-021
- major addition to single unit residential complex, NM 19.3.7 paras. 4–9; Policy P-153 (obsolete)
- mobile home, timing rule, 190.1(1)
- new housing
- • FST transitional rebate, 121

- • HST rebate (Ontario), *New Harmonized Value-added Tax System Regulations*, No. 2, s. 40–47
- • GST rebate, 254–256, 256.2; NM 19.3
- Northumberland Strait Crossing, no HST, 362
- performance bond, *see* Construction: bond
- self-supply rules, 190, 191
- single unit residential complex, NM 19.3.7 paras. 4–9; Policy P-153 (obsolete)

### Constructive importer

- agreement to treat supply of goods as made in Canada, 178.8(3)–(4)
- • lease of goods, imported taxable supply, 217“imported taxable supply”(b.11)
- defined, 178.8(2)
- input tax credit available to, 178.8(2)

**Consular officials**, *see* Diplomats

### Consulting or consultative service

- meaning of, NM 4.5.3 para. 41(b), (c); Policy P-173
- provided by medical practitioner, exempt, V-II-5
- provided to non-resident
- • made outside Canada, 142(2)(g)
- • zero-rated, VI-V-9, VI-V-23; NM 4.5.3 paras. 28, 41–50

### Consumer

- defined, 123(1); NM 27.3 para. 10
- drugs sold to without prescription, not zero-rated, VI-I-2(b), (d)
- foods packaged for sale to, whether zero-rated, VI-III-1(m), (n), (q); NM 4.3 paras. 95–97, 136
- prepaid supply of motor vehicle or specified property to, transitional rule, 337(7), (8)
- supply of certain resource rights to, 146(c)(i), 162(2)(a), V-VI-20(k)
- supply of heart monitoring device for use by, VI-II-3; NM 4.2 paras. 2, 3
- supply of right to hunt or fish, 146(b), V-VI-20(j)

### Consumers' recycler

- defined, for returnable containers, 226(1)

### Consumption

- in Canada, meaning of, NM 4.5.3 Appendix C; Policies P-004, P-180 (obsolete)

### Contact information

- defined, re disclosure of confidential information, 295(1)
- disclosure of, 295(5)(j)

**Contact lenses, zero-rated**, VI-II-9; NM 4.2 para. 15

### Containers and coverings

- bottles, *see* Returnable container
- brought into an HST province, no HST, X-I-8(d), X-I-16
- cargo container, *see* Cargo container
- charity operating bottle depot, 226.1 [repealed]
- deemed part of main supply, 137
- deposit on, 168(9), 176(1); TIB B-002, B-038; GST 400-3-6
- fertilizer, 25kg or more, zero-rated, VI-IV-5; NM 4.4 para. 18
- imported, no GST, VII-9
- returnable container, *see* Returnable container

**Contest**, *see* Competitive event

**Contiguous land**

- whether part of residential complex, Policy P-069

**Contingent amounts**

- whether included in debt security, Policy P-170

**Contingent fees**

- for legal services, transitional rules
- GST, 341.1(1); Policy P-041 (obsolete)
- HST, 357(2); TIB B-077

**Continuation of corporation**

- in another jurisdiction
- effect on residence in a province, 132.1(1)(a)
- effect on residence in Canada, 132(1)(a)
- upon amalgamation, 271(b); *Amalgamation and Windings-Up Continuation (GST/HST) Regulations*; TIB B-007

**Continuing education courses, exempt, V-III-6**

**Continuous freight movement, see also** Continuous outbound freight movement; Freight transportation service

- defined, VI-VII-1(1); NM 28.2 paras. 6–7
- for Nova Scotia 2010 transition, *Nova Scotia HST Regulations* s. 1(1)
- interline settlements, VI-VII-1(2); Policy P-157 (obsolete); NM 28.2 paras. 44–62
- transitional rules
- GST, 343
- HST (1997), 359; TIB B-077
- Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 3(2)(b)
- zero-rated, VI-VII-10, 11; NM 28.2 paras. 44–62, 59, 70

**Continuous journey, see also** Passenger transportation service

- defined, VI-VII-1(1), IX-VI-1; NM 28.3 paras. 2–4; *New Harmonized Value-added Tax System Regulations* s. 1
- for Nova Scotia 2010 transition, *Nova Scotia HST Regulations* s. 1(1)
- transitional rules
- Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 3(2)(a)
- when zero-rated, VI-VII-2, 3; NM 28.3 paras. 13–16

**Continuous outbound freight movement, see also** Continuous freight movement; Freight transportation service

- defined, VI-VII-1(1); NM 28.2 para. 8
- transitional rules
- GST, 343
- HST, 359; TIB B-077
- Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 3(2)(a)
- where carrier had no knowledge goods not being exported, 221(3)
- zero-rated, VI-VII-7; NM 28.2 paras. 65–66, 97

**Continuous supply (electricity, gas, etc.), see also** Budget payment arrangement (equal billing plan)

- defined
- for Nova Scotia 2010 transition, *Nova Scotia HST Regulations* s. 1(1)
- electricity, gas, steam and telecommunications taxable between municipal entities, V-VI-28(f)
- timing of tax liability, 168(4); GST 300-6-6

- transitional rule for FST, 118(7)
- transitional rules
- GST, 337(2), (3), 338(4)
- HST, 352(5), (6), 353; TIB B-077
- HST (2010, Ontario/BC), *New Harmonized Value-added Tax System Regulations* ss. 40(3), 45, 46; Info Sheet GI-076
- HST (2013, PEI), *New Harmonized Value-added Tax System Regulations* ss. 58.22(3), 58.27, 58.28; Info Sheet GI-162
- Nova Scotia HST (2010), *Nova Scotia HST Regulations* ss. 1(2), 19(2)(f)

**Continuous transmission commodity, see also** Natural gas

- defined, 123(1)
- imported taxable supply of, 217“imported taxable supply”(b.2), (b.3)
- in transit, deemed not imported/exported, 144.01
- where not exported, addition to net tax, 236.1
- zero-rated, VI-V-15.1, 15.2

**Contra interest, on instalment payments, 280(3); TIB B-100; NM 16.2 paras. 14–18**

**Contra transaction, see** Barter

**Contract, see also** Agreement

- damages for breach of, 182; Policy P-218R
- maintenance, *see* Maintenance: contract
- payments made to surety under performance bond, 184.1(2)(a); Policy P-210R
- place of, effect on whether business carried on in Canada, NM 2.5; Policy P-051R2
- suing for unpaid GST, 224
- who bears the GST when contract silent, Policy P-116, P-118R

**Contract to provide information to CRA, see** Informant payments (for leads on international tax evasion)

**Contractor, see also** Employee(s)

- residence for at remote work site, exception to self-supply, 191(7)(b)(i)(B); NM 19.2.3 paras. 51–58

**Contribution**

- by competitors to prizes in an event, 188(3), (4)
- by corporate directors liable for tax not remitted, 323(8)
- to charity or political party, as part of consideration for supply, V-V.1-2, V-VI-3, 18

**Controlled corporation, see** Associated persons

**Controlled Drugs and Substances Act**

- drugs zero-rated, VI-I-2

**Convention, NM 27.2, see also** Convention facility; Organizer (of convention); Sponsor (of convention)

- defined, 123(1); NM 27.2 paras. 1–16
- domestic
- rebate to non-resident exhibitor, 252.3; NM 27.2 paras. 106–124; Info Sheet GI-028
- supply to non-resident delegate, non-taxable, 167.2(1); NM 27.2 paras. 98–100
- supply to non-resident exhibitor, non-taxable, 167.2(2); NM 27.2 paras. 101–105
- foreign, NM 1.5, 27.2; TIB B-071; Policy P-095
- admissions, no tax, 189.2(a); NM 27.2 paras. 48, 53–54
- defined, 123(1); Policy P-095; NM 27.2 paras. 28–36

## Topical Index

### Convention (*cont'd*)

- determining percentage of expected non-residents, Policy P-095; NM 27.2 para. 32
- exhibition space charges, no tax, 189.2(b); NM 27.2 paras. 48–54
- organizer
  - defined, 123(1); NM 27.2 paras. 37–47
  - rebate credited to sponsor, 252.4(2); NM 27.2 paras. 72–93; Info Sheet GI-031
  - rebate to, 252.4(3); NM 27.2 paras. 64–71; Info Sheet GI-030
- rebate of GST/HST, 252.4; NM 27.2 paras. 55–93
- remission of tax relating to, *Foreign Organizations Remission Order, 1983*
- sponsor
  - certain supplies by, no tax, 189.2; NM 27.2 paras. 48–54
  - defined, 123(1); NM 27.2 paras. 18–25
  - rebate to, 252.4(1); Info Sheet GI-029; NM 27.2 paras. 55–63
- goods or services for use at
  - excluded from Ontario/BC HST ITC recapture rules, *New Harmonized Value-added Tax System Regulations, No. 2, s. 28(2)(b)*
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-7

### Convention facility

- defined, 123(1)

### Conversion, *see also* Change in use of capital property

- of FST-exempt goods to non-exempt use, no FST, 118(6.1)
- of multiple unit residential complex to condominium complex, V-I-4(a); NM 19.2.1 paras. 35–36
- of new home to rental property (self-supply rule), 191(1)
- of non-capital property to capital property, 196.1
- of real property to residential use, 190(1); NM 19.2.3 paras. 80–84
- of vehicle for use by disabled
  - lease of vehicle, reduced tax, 258.1(7); TIB B-086
  - rebate on importation of vehicle, 258.1(6), 258.2; TIB B-086
  - rebate on purchase of vehicle, 258.1(2)–(5); TIB B-086
  - service zero-rated, VI-II-18.1; NM 4.2 paras. 27, 28

### Conveyance

- emergency repair of for non-resident, zero-rated, VI-V-6; NM 4.5.3 paras. 12, 13
- meaning of, Policy P-067R
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-2, 3
- no tax on importation, VII-1
- temporary importation of, Policy P-024R

### Conveyors (grain handling), zero-rated, VI-VI-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch.1(1)(f)(ii)

### Conviction, *see* Offences

### Cookies, taxable where packaged less than six, VI-III-1(m); NM 4.3 paras. 87, 89, 93, 137

- dough, zero-rated, NM 4.3 para. 94
- packaged with spreadable product, NM 4.3 paras. 166–167

### Cooperative

- advertising payment, GST 300-7 para. 39, GST 300-7-7

- corporation
  - arranging for transfer of share, 123(1)“financial service”(r.1); Policy P-048
  - defined, 123(1)
  - excluded from rule re supply of membership with security, 140
  - housing corporation, NM 19.2.4 paras. 1–10
    - defined, 123(1); NM 19.2.1 para. 25
    - maintenance fees, exempt, V-I-13.1; NM 19.2.2 para. 21
    - new housing rebate, 255; NM 19.3.3
      - Nova Scotia, 255(2.01)–(2.1); NM 19.3.8 paras. 15–16
      - Ontario, *New Harmonized Value-added Tax System Regulations, No. 2, s. 45*
    - real estate agent’s commission taxable, 123(1)“financial service”(r.1); Policy P-048
    - sale of shares exempt, 123(1)“financial instrument”(b), “financial service”(d), V-VII-1
    - subsidized housing, self-supply calculation, 191.1
  - patronage dividends, 233

### Cooperative corporation, *see* Cooperative: corporation

### Cooperative housing corporation, *see* Cooperative: housing corporation

### Coordinator

- defined, *Offset of Taxes (GST/HST) Regulations* s. 2

### Copying levy

- no tax on certain supplies by collecting body or collective society, 177.1

### Copyright

- Act, *see Copyright Act*
- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; NM 4.5.3 paras. 51, 52
  - used in business in Canada, 217“imported taxable supply”(c.1)
- work produced for export, rebate to non-resident for related GST, 252(2); Policy P-195R

### Copyright Act levies

- no tax on certain supplies by collecting body or collective society, 177.1

### Coral, articles made of

- excise tax on, I-5(b); GST 800-1

### Corn chips, taxable, VI-III-1(f); NM 4.3 para. 55

### Corporate information

- defined, re disclosure of confidential information, 295(1)
- disclosure of, 295(5)(j)

### Corporate reorganization, *see* Corporation: reorganization

### Corporation

- amalgamation of, 271, *see also* Amalgamation
- as member of partnership, 272.1(2)(b)
- associated, 127
- benefit conferred on shareholder, 170(1)(c)(iii), 172(2), 173(1); NM 8.2 para. 20; NM 9.1, 9.2
- closely related group
  - defined, 123(1), 128; *Closely Related Corporations (GST/HST) Regulations*; TIB B-011
  - election for exempt supplies, 150; Policy P-033
  - election for supplies at nil consideration, 156; NM 14.5

Corporation (*cont'd*)

- condominium, *see* Condominium
- cooperative housing, *see* Cooperative
- credit card of, use of 6/106 or 14/114 factor for expenses, Policy P-184
- Crown, *see* Crown corporation
- defined, *Interpretation Act* s. 35(1)
- directors
  - liability for unremitted tax, 323
  - participating in offence of the corporation, 330
- dissolution, *see* Winding up of corporation
- garnishment of amount to be advanced by, to person not dealing at arm's length, 317(2)(b)(ii)
- government-owned, *see* Crown corporation
- holding, *see* Holding company
- member of partnership, voluntary registration, Policy P-216
- multi-tiered, 186(3); NM 8.6 paras. 14–16; Policy P-137
- officers, directors and agents guilty of offences, 330
- partner of partnership, voluntary registration, Policy P-216
- raising of capital, input tax credit for expenses, 141.1(3), 185(1); Policy P-108
- registration of, NM 2.1 para. 14(d)
- related, expenses relating to deemed for commercial activity, 186(1), (3); NM 8.6; Policy P-137
- reorganization
  - amalgamation, 271
  - butterfly, Policy P-045
  - input tax credit entitlement, 185, 186
  - sale of business, 167(1), (1.1), 167.1; NM 14.4
  - transfers between closely related corporations, 150, 156
  - windup, 272
- residence of
  - in a province, 132.1(1)(a)
  - in Canada, 132(1)(a)
  - permanent establishment, effect of, 132(2), (3), 132.1(1)(d)
- supply of farmland to shareholder or related individual, exempt, V-I-12
- takeover costs, input tax credit, 186(2); NM 8.6 paras. 17–26
- transactions with related non-resident persons, disclosure, 294
- who may sign documents, 279(a)
- winding-up of, *see* Winding-up of corporation

**Corporeal movable property**, *see* Tangible personal property

**Correspondence courses**, *see* Educational services; Vocational school

**Cosmetic**

- defined, re medical devices, VI-II-1
- excluded from zero-rating of articles related to prosthesis or appliance, VI-II-26; NM 4.2 para. 44
- purposes
  - medical and dental treatment not exempt, V-II-2, 5; GST 300-4-2
  - service related to, not zero-rated, VI-II-34; NM 4.2 para. 62

**Cosmetic service supply**

- defined, V-II-1
- excluded from exemption for health care services, V-II-1.1

- excluded from exemption for supplies by public institutions, V-VI-2(p)
- excluded from zero-rating for medical devices, VI-II-1.2

**Cost**

- of tangible property, defined, *Streamlined Accounting (GST/HST) Regulations* s. 15(1)

**Cost allocations**

- intra-company, foreign-based insurance companies, Policy P-126

**Cost of capital property**

- meaning of, Policy P-060

**Cost of resupply of seized property**, Policy P-175

**Cost-sharing**

- in medical or dental practice, Policy P-238

**Costs (legal)**

- awarded against taxpayer, treated as debt owing, 313(4)
- GST added to award of, 224 (Analysis)
- not awarded on solicitor-client privilege application, 293(10)

**Cottage**, *see also* Vacation properties

- sale of, exempt
  - building, as used residential complex, V-I-2; NM 19.2.1 paras. 20–28; Info Sheet GI-004
  - land, as non-commercial property, V-I-9(2)(a); NM 19.2.1 para. 24

**Cough drops**

- taxable, NM 4.1 para. 10

**Counselling**

- physician services exempt, V-II-5
- psychologist services exempt, V-II-7(j)
- social worker services exempt, V-II-7.2

**Country other than Canada**

- currency of, transactions in, 159; NM 3.6
- diplomats of, *see* Diplomats
- permanent establishment in, 132(2), (3)
- supply in course of operating ship or aircraft for government of, zero-rated, VI-V-2(b); NM 4.5.2 paras. 21–23; NM 4.5.3 paras. 1–4
- supply to, *see* Place of supply

**County**, *see* Municipality

**Coupon**

- acceptance of, 181(2)–(4)
- defined, 181(1)
- non-reimbursable, 181(3)
- redemption of, 181(5)
- reimbursable, 181(2)
- when tendered to retailer, 181; TIB B-002

**Courier**, *see also* Carrier; Freight transportation service

- constitutes delivery in a province, IX-II-3
- defined, 123(1), VII-7, IX-I-5
- export by, zero-rated, VI-V-12; NM 4.5.2 paras. 39, 42
- goods delivered to Canada by
  - supply by non-resident, whether deemed made in Canada, 143.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations*

## Topical Index

- Courier (*cont'd*)
- whether tax on importation, VII-7, VII-7.1; *Mail and Courier Imports (GST/HST) Regulations*; *Courier Imports Remission Order*
- Courses**, *see* Educational services
- Court**, *see also* Judge; Tax Court of Canada
- action, *see* Lawsuit
  - appeal to, *see* Appeal
  - authorization for collection action before end of reporting period, 322.1
  - costs, *see* Costs (legal)
  - filing fee, exempt, V-VI-20(b)
  - litigation fees, *see* Litigation
  - of appeal, defined, 295(1)
  - order, *see* Compliance order
  - seizure of property by, treatment of subsequent supply, 183(3); Policy P-226
- Co-venturer, defined**, 273(1)
- Coverings**, *see* Containers and coverings
- Cows, zero-rated**, VI-IV-1; NM 4.4 para. 5
- Crafts**
- classes or activities involving, exemption for, V-VI-12
- Credit**
- card
  - expenses, use of 6/106 or 14/114 factor, Policy P-184
  - fees from
  - causes person to be financial institution, 149(1)(c)
  - no input tax credits for, 185(1)(a)(i), 198(a)(i)
  - granting of
  - fees exceeding \$1 million, 149(1)(c)
  - GST refundable, *Income Tax Act* s. 122.5
  - input tax, 169, *see also* Input tax credit
  - note, *see* Credit note
  - union, *see* Credit union
- Credit card management service**
- excluded from exempt financial services, 123(1)“financial service”(r.3)
- Credit note**, *see also* Debit note
- defined, 123(1)
  - recapture of input tax credit, 232(3)(c)
  - repayment of rebate, 232(3)(d)
  - to be issued for HST when budget payment arrangement straddling April 1/97 is reconciled, 353(3); TIB B-077
  - to be issued when budget payment arrangement straddling 1990–91 is reconciled, 338(3)
  - to be issued when tax adjusted by supplier, 232(3); NM 12.2; TIB B-042
  - contents of, *Credit Note and Debit Note Information (GST/HST) Regulations*
  - recording on GST return, Policy P-030R
- Credit union**, NM 17.8, *see also* Financial institution
- deemed a registrant for determining whether closely related, 128(3)
  - deemed part of closely related group with other credit unions, 123(1)“qualifying subsidiary”(b), 150(6)(a); NM 17.8 paras. 30–33
  - deemed to have made election for exempt supplies, 150(6); NM 17.8 paras. 26–28; NM 17.14 paras. 34–42
  - defined, 123(1); NM 17.8 paras. 1–13
  - exclusion from rule re shares entitling holder to membership, 140
  - financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 25
  - garnishment of moneys owing by, 317(2)(a)
  - listed financial institution, 149(1)(a)(iv)
  - remittance over \$50,000 required to be made through, 278(3)(c); NM 7.5 para. 3
  - seized or repossessed property, effect on small supplier threshold, Policy P-026
- Creditor**, *see* Secured creditor; Seizure of property
- Cremation**, *see* Funeral services (prepaid)
- Criminal Code provisions overridden by minimum penalties**, 331
- Criminal offences**, *see* Offences
- Crippled foot or ankle, appliance made to order, zero-rated**, VI-II-24; NM 4.2 para. 40
- Croissants**
- sandwich made with, taxable, NM 4.3 para. 112
  - sweetened, taxable where packaged less than six, VI-III-1(m); NM 4.3 paras. 87, 89, 94, 137
  - unsweetened, zero-rated, VI-III-1(m); NM 4.3 para. 88
- Crops, when zero-rated**, VI-IV-2
- Cross-border loan**, *see* Lending of money: to non-resident
- Crossing**
- defined (re Northumberland Strait Crossing), 362(1)
- Crown corporation**, *see also* Specified Crown agent
- rebate of GST paid, *GST Federal Government Departments Remission Order*
  - subject to GST, 122; TIB B-012, B-036; *Specified Crown Agents (GST/HST) Regulations*
- Crown debt**
- assignment of, *Assignment of Crown Debt Regulations*
- Crude oil**, *see also* Continuous transmission commodity
- importation for refining, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(e)
- Crutch**
- for use by disabled individual, zero-rated, VI-II-27; NM 4.2 para. 45
- Cultural foods, zero-rated**, NM 4.3 para. 146
- Cumulative amount**
- defined, for designated reporting periods, 238.1(1)
- Curator (to manage person’s assets)**, *see* Receiver
- Curb sawing service, by municipality, exempt**, V-VI-21; Policy P-177R
- Currency**
- exchange of, constitutes financial service, 123(1)“financial service”(a)
  - foreign, determining value of consideration, 159; NM 3.6
  - not money where worth more than face value, 123(1)“money”

**Custodial service**

- meaning of, NM 4.5.3 para. 32; Policy P-189
- securities or precious metals held for Canadian resident, 217“imported taxable supply”(a)(iv)
- securities or precious metals held for non-resident, services zero-rated, VI-V-17; NM 4.5.3 paras. 31, 32

**Custodian**, *see also* Custodial service

- of documents when solicitor-client privilege claimed, 293(1)

**Custom software**, TIB B-037R; Policy P-150

**Customs brokerage services**

- place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 25
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 4

**Customer list**

- whether “produced”, Policy P-242

**Customer’s good**

- defined, for export distribution centres, 273.1(1)
- percentage total value added, 273.1(5)
- percentage value added attributable to non-basic services, 273.1(4)

**Customs Act**

- abatement or refund for damaged or defective goods, 215.1(2)(b)
- appeals under, on importation, 216
- calculation of GST on importations under, 214
- communication of information for purposes of, 295
- definitions adopted from
  - “Canada”, 123(3)
  - “goods”, 123(1)
  - “release”, 123(1)
- duty-free shop licensed under, *see* Duty-free shop
- goods held in bond under
  - supply of, 144
- transportation of, VI-VII-1(1)“place outside Canada”, VI-VII-6, 8, 9, 10
- highway sufferance warehouse, *see* Sufferance warehouse services, zero-rated
- import certificate number to be disclosed, 213.2(1)
- merging of administration with income tax and GST, 123(1)“Agency” (Analysis); Revenue Canada news release 92-53
- provisions applying to importation of goods, 214–216
- refund for damaged or defective goods, 215.1(2)(b)
- release of goods under, *see* Release
- security for payment of amount under, 213.1
- supply before release under, 144
- valuation of imported goods under, 215(1)

**Customs Tariff**

- communication of information relating to, 295(4), (5)(e)(ii)
- GST on imported goods treated as duty under, 214
- goods not subject to HST self-assessment, X-I-1, 4, 6, 16
- goods not subject to GST on importation, VII-1, 9
- rebate under, reduces input tax credit, 225(3)
- returning resident exemptions, VII-1, 1.2

- security for payment of amount under, 213.1
- valuation of goods, applies for GST on importation, 215(1)

**Cut flowers, taxable**, NM 4.4 para. 2

**Cutting vegetation, exempt**, V-VI-21.1(c)

**D**

**Daily compounding of interest**, *see* Interest

**Dairy products, whether zero-rated**, VI-III-1(n), (o)(v); NM 4.3 paras. 27, 30–32, 76, 120

**Damage appraisals under insurance claims**

- exempt, 123(1)“financial service”(j.1); Policy P-049; Info Sheet GI-134

**Damage claim**

- not under contract, not a supply, Policy P-218R
- under contract, GST treatment, 182

**Damaged goods**

- rebate after importation, 215.1(2)–(3)

**Damages**

- whether GST included in, 182; Policy P-218R

**Dance**

- classes or activities involving, exemption for, V-VI-12

**Danger of death or physical injury, communication of personal information allowed**, 295(4.1)

**Data communication**, *see* Telecommunication service

**Data warehousing**

- characterization as service or intangible property, TIB B-090

**Database management systems**, *see* Books and records: computerized

**Database subscription**

- characterization as service or intangible property, TIB B-090

**Dates**, *see* Grandfathering dates

**Day camp, exempt**, V-IV-1, V-VI-12(a), *see also* Child care

**Day care**

- seniors, exempt, V-IV-3
- children, *see* Child care

**Day school tuition, exempt**, V-III-2

**De minimis amounts**

- under \$2, not payable or refundable, 297.1; TIB B-100

**De minimis financial institution**, 149(1)(b); NM 17.7

- calculation, effect of election for nil consideration, Policy P-007
- exclusion of interest and dividends from related corporation, 149(4)
- exclusion of public service bodies, 149(4.1)
- inclusion of precious metal sales in denominator of calculation, 149(4.01)

**Deadline for filing**, *see* Limitation period; Return: required

**De-alcoholized wine, taxable**, Policy P-081R

**Dealer, stocks and bonds**, *see* Investment dealers

**Dealing at arm’s length**, *see* Arm’s length



## Topical Index

### Death

- cancellation of registration, 242(1); NM 2.7 para. 3(b)
- certificate, supply of, exempt, V-VI-20(d)
- danger of, communication of personal information allowed, 295(4.1)
- estate of deceased individual, *see* Estate
- executor continues in role of deceased, 267
- funeral services, *see* Funeral services (prepaid)
- Queen, of, *Interpretation Act* s. 46
- sale of land by estate, V-I-9; Policy P-135 (obsolete)
- supply of business assets to beneficiary, 167(2); Policy P-031; NM 14.4 paras. 29–32
- transfer of assets to executor, no tax, 267

### Debenture, *see* Bond

### Debit note, *see also* Credit note

- authorization for recipient to issue, 232(3); NM 12.2
- contents of, *Credit Note and Debit Note Information (GST/HST) Regulations*
- defined, 123(1)
- recapture of input tax credit, 232(3)(c)
- repayment of rebate, 232(3)(d)

### Debt, *see also* Indebtedness

- bad, *see* Bad debts
- due to Her Majesty, 313, 316–319
- exclusions from exports of financial services, VI-IX-1(a)–(d)
- forgiveness, *see* Forgiveness of debt
- reduced or extinguished on breach of agreement, 182(1)
- related corporation, of, ITC for expenses relating to, 186(1); Policy P-137
- satisfaction of, transfer of property, Policy P-120
- security, *see* Debt security
- seizure of property to satisfy, 183
- transfer of security interest, not a supply, 134; Policy P-115, P-120, P-122

### Debt collection service

- taxable, 123(1)“financial service”(r.2)

### Debt security

- constitutes financial instrument, 123(1)“financial instrument”(a)
- contingent amounts, whether included, Policy P-170
- defined, 123(1); NM 17.1 paras. 5–9; Policy P-170
- person appointed under, constitutes receiver, 266(1)“receiver”(a)
- sale caused by exercise of right under, *see* Power of sale
- transfer by financial institution as principal, excluded from zero-rating of financial services to non-residents, VI-IX-1(e)

### Debtor's entitlement to input tax credits

- property seized by creditor before March 28/91, Policy P-096 (obsolete)

### Deceased person, *see also* Death; Estate

- personal representative of, *see* Personal representative of deceased individual

### Deceptive statements, *see* Offences

### Declaration

- by shipper, for zero-rated freight transportation service, NM 28.2 Appendix

### Decrease in use in commercial activity, *see* Change in use of capital property

### Dedicated telecommunications channel, *see* Telecommunications channel

### Deeds, heroic, medals and prizes awarded outside Canada or participating provinces

- no GST on importation, VII-2
- no HST on bringing into participating province, X-I-11

### Deemed facts or circumstances

- effect on whether inputs used in commercial activities, 141.01(6); NM 8.3 para. 31

### Deemed residents

- of a province, 132.1
- of Canada, 132

### Deemed supplies

- commercial real property, NM 19.4.2
- list of, 123(1)“supply” (Related Provisions); NM 3.1 paras. 81–103
- supplies deemed not to have been made, 141.01(7); NM 8.3 para. 32

### Deer, zero-rated, VI-IV-1; NM 4.4 para. 5; Policy P-040 (obsolete)

### Defective goods

- rebate after importation, 215.1(2)–(3)

### Deferred profit sharing plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(v)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 35

### Defined benefits pension plan

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- for pension plan expenses, 172.1(1)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 36

### Defined contribution pension plan

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- for pension plan expenses, 172.1(1)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 35

### Definitions, generally, 123(1); NM 1.5

### Deformed foot or ankle, appliance made to order, zero-rated, VI-II-24; NM 4.2 para. 40

### Degree courses, *see* Educational services

### Delivered

- meaning of, for HST place of supply rules, *New Harmonized Value-added Tax System Regulations* s. 3

**Delivery charges**, *see also* Freight transportation service

- exempt or zero-rated where included in price of exempt or zero-rated item, 138; Policy P-159R1, P-160R
- water, exempt, V-VI-23; Info Sheet GI-011

**Delivery of property**

- before 1991, transitional rules, 337–339
- by registrant for non-resident, 179, 180
- for export, zero-rated, VI-V-1, 12; NM 4.5.2 paras. 1–20, 39, 40
- in Canada, constitutes supply in Canada, 142(1)(a); Policy P-078R
- outside Canada, constitutes supply outside Canada, 142(2)(a); Policy P-078R
- to participating province, HST applicable, IX-II-1; TIB B-078
- deemed delivery, IX-II-3; TIB B-078; *New Harmonized Value-added Tax System Regulations* s. 3
- when tax payable, 168(3)

**Demand**, *see also* Requirement to provide documents

- for information, *see* Information: requirement to provide
- for return, 282
- failure to answer, 283; TIB B-100
- third-party, *see* Garnishment (of amounts payable to tax debtor)

**Demurrage**

- charge, non-taxable, 162.1(a), 182(3)(c)

**Density rights, sale of**, NM 19.5 para. 70

**Dental**

- artificial teeth, zero-rated, VI-II-11; NM 4.2 para. 18
- equipment, no tax on lease before 1991, 340(3)(b)
- hygienist service, exempt, V-II-8
- insurance, 123(1)“insurance policy”(b)
- management company, 123(1)“exempt supply” (Analysis)
- practice, sale of, 167(1); NM 14.4 para. 28; Policy P-166
- practitioner, V-II-1“medical practitioner”
- service, exempt, V-II-2, V-II-5; Policy P-238

**Dentist**, *see* Dental; Medical: practitioner

**Dentures, zero-rated**, VI-II-11; NM 4.2 para. 18

**Department of National Revenue**, *see* Revenue Canada

**Departure from Canada**, *see* Leaving Canada

**Deposit**

- account, operation of, constitutes financial service, 123(1)“financial service”(b)
- bottles, *see* Containers and coverings
- deemed not to be consideration, 168(9); GST 300-6-8; NM 19.1 paras. 66–71
- direct, of refunds, Form GST469
- forfeited, 182; GST 400-3-12
- mineral, exploration or exploitation rights, 162(1)
- of funds in Canada, related service to non-resident not zero-rated, VI-IX-1(a)(i)
- peat, exploration or exploitation rights, 162(1)
- real property, NM 19.1 paras. 66–71
- returnable container, *see* Containers and coverings
- -taking financial institution, GST treatment of products and services, NM 17.2

**Deputy Minister**, *see also* Commissioner

- application for extension of time to object, to be sent to, 303(3)
- defined, 123(1)
- may exercise powers and perform duties of Minister, 275(1)
- specific powers re solicitor-client privilege, 293(6), (7)

**Derivative assessment**, 325

**Designated activity (municipality)**

- defined, 259(4), V-VI-1
- supplies in course of, exempt, V-VI-28

**Designated charity**

- designation of, 178.7(3)
- election for supplies to be taxable, 178.7(2)
- supplies taxable, when election made, V-V.1-1(d.1)
- exclusion from simplified accounting rules, 225.1(11); Info Sheet GI-066
- permitted to elect for streamlined accounting, 227(1)
- Special Quick Method permitted, *Streamlined Accounting (GST/HST) Regulations* ss. 19(3)(a), 19(4)(b)(ii), 19(5)(a), 20(1)

**Designated municipal property**

- basic tax content of, 198.1(1)
- defined, 123(1)
- sale of, when personal property, 141.2(2)
- credit to vendor for tax previously paid, 200.1
- passenger vehicle, 203(4)
- taxable even when sold by small supplier, 166(c)

**Designated pension entity**

- defined, 172.2(1)

**Designated reporting period**

- for which no GST return required, 238.1, TIB B-072

**Designated supply**

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 19(1)

**Designation as municipality**, *see* Municipality

**Deslanoside (drug), zero-rated**, VI-I-2(e)(iv)

**Dessert products**, VI-III-1

- flavoured whipped, taxable in single serving, VI-III-1(n); NM 4.3 para. 27

**Destination**

- defined
- for HST rate on freight transportation, IX-VI-1; TIB B-078; NM 28.2 para. 13
- for zero-rating of freight transportation, VI-VII-1(1); NM 28.2 para. 12

**Destruction**

- of goods
- for non-resident, service zero-rated, VI-V-19; NM 4.5.3 para. 34
- rebate after importation, 215.1(2), (3)
- of records, permission for, 286(6); NM 15.1

**Deterioration of goods**

- rebate after importation, 215.1(2)–(3)

## Topical Index

### Determination of tax status

- appeal of, 216(4), 216(7)
- defined, 216(1)

### Developer

- defined (re Northumberland Strait Crossing), 362(1)

### Development charges (municipal), exempt, V-VI-20(c)

### Devices

- coin-operated, *see* Coin-operated device
- communication, for hearing- or speech-impaired to use telephone, VI-II-2; NM 4.2 para. 1
- converting sound to light signals, for hearing-impaired, zero-rated, VI-II-7; NM 4.2 paras. 12, 13
- heart-monitoring, zero-rated, VI-II-3; NM 4.2 paras. 2, 3
- medical, *see* Medical
- patterning, for disabled, zero-rated, VI-II-19; NM 4.2 para. 29
- selector control, for disabled, zero-rated, VI-II-8; NM 4.2 para. 14

### Diabetes, *see* Insulin

### Diagnostic service

- constitutes institutional health care service, V-II-1“institutional health care service”(a)
- in health care facility, exempt, V-II-2
- provided by laboratory, exempt, V-II-10; GST 300-4-2 paras. 18–19; *Health Care Services (GST/HST) Regulations*; TIB B-019
- provided by medical practitioner, exempt, V-II-5

### Dialysis machine

- parts and attachments for, VI-II-32; NM 4.2 para. 61(a)
- zero-rated as medical device, VI-II-5.2; NM 4.2 para. 10

### Diamonds, *see* Jewellery

### Diaper

- children’s, provincial point-of-sale rebate, *see* Children’s clothing

### Diapers, *see* Incontinence products

### Dies, jigs, molds, tools and fixtures

- supplied to non-resident, zero-rated, VI-V-14; NM 4.5.2 paras. 46, 47

### Diesel fuel, *see also* Fuel

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- excise tax on, I-9.1; GST 800-1, 800-4
- excluded from non-resident business rebate for goods exported, 252(1)(c)

### Dietary supplements, taxable, VI-III-1; NM 4.3 paras. 16–19; Policy P-240; Info Sheet GI-001; NM 4.3 paras. 3, 6, 148–159

### Dietetic services

- exemption for, V-II-7.1
- practitioner of, V-II-1“practitioner”

### Dieticians, *see* Dietetic services

### Digitized products, downloading, TIB B-090

### Digitoxin (drug), zero-rated, VI-I-2(e)(ii)

### Digoxin (drug), zero-rated, VI-I-2(e)(i)

### Diligence defence for director’s liability, 323(3)

### Dining club, *see* Club

### Dinner, *see also* Food; Meals

- fund-raising, charity or political party, V-V.1-2, V-VI-2(m)(iii), V-VI-3, 18
- HST on admission, where sold before October 24/96, 356(5); TIB B-077

### Diploma courses, *see* Educational services

### Diplomats

- Canadian, deemed resident in Canada, 132(1)(d)
- effects, no tax on importation, VII-1
- rebate for GST/HST paid, 261, VI-VIII (Analysis); NM 18.3

### Direct attribution method (for ITC allocation of financial institution)

- defined, 141.02(1)
- required, 141.02(12)

### Direct cost

- defined, 123(1)
- supplies by public service bodies where charges do not exceed direct cost, exempt, V-V.1-5.1, V-VI-6

### Direct deposit (of refunds), Form GST469

### Direct input

- to surety under construction bond, defined, 184.1(2)(c)

### Direct input (for ITC allocation of financial institution)

- allocation of, 141.02(12), (13)
- defined, 141.02(1)

### Direct marketing, *see* Direct seller

### Direct or indirect

- benefit to members, effect on exemption for membership, V-VI-17
- remuneration for performance, effect on exempt supply, V-VI-11
- tax benefit, general anti-avoidance rule, 274; TIB B-045
- transfer by tax debtor to related person, 325

### Direct seller

- alternate collection method, 178.1–178.5; NM 14.1; Info Sheets GI-125, GI-126
- adjustment for goods sold in HST province, 178.3(6)
- adjustment for goods sold outside HST province, 178.3(5)
- effect of approval, 178.3; NM 14.1 paras. 24–31
- HST exclusion, X-I-26
- HST transition (1997), 361; TIB B-077
- HST transition (2010), *New Harmonized Value-added Tax System Regulations* s. 54
- Nova Scotia HST transition (2010), *Nova Scotia HST Regulations* s. 12
- PEI HST transition (2013), *New Harmonized Value-added Tax System Regulations* s. 58.37
- defined, 178.1; NM 1.5
- FST inventory rebate, restriction, 120(3.1)–(3.2)
- list of, “Current” tab (Binder C1)
- network seller rules, 178; Info Sheet GI-052
- sales aids, Info Sheet GI-023

### Direction

- defined, *Offset of Taxes (GST/HST) Regulations* s. 2

### Director, of corporation

- due diligence defence, 323(3)
- guilty of offences of the corporation, where acquiesced in, 330

Director, of corporation (*cont'd*)

- liable for unremitted tax, 323

**Disability**, *see* Disabled person or disabled individual

**Disabled person or disabled individual**

- board and lodging at camp for, exempt, V-VI-13
- care and supervision
  - at residence for, exempt, V-IV-2
  - at supplier's establishment, V-IV-3
- certified institution employing, *see* Certified institution (employing disabled individuals in manufacturing)
- charity employing or training, *see* Designated charity
- classes or activities for, exempt, V-VI-12
- defined by CRA, GST 300-4.4
- employment of, in manufacturing of goods, *see* Certified institution (employing disabled individuals in manufacturing)
- homemaker service for, exempt, V-II-13
- medical devices for, zero-rated, VI-II; NM 4.2
  - auxiliary driving control
    - addition of, *see* Conversion: of vehicle for use by disabled
    - zero-rated, VI-II-18; NM 4.2 para. 26
  - cane, VI-II-27; NM 4.2 para. 45
  - clothing, VI-II-36; NM 4.2 paras. 52, 53
  - commode chair, VI-II-14; NM 4.2 para. 22
  - communication device for telephone, VI-II-2; NM 4.2 para. 1
  - converter of sound to light signals, VI-II-7; NM 4.2 paras. 12, 13
  - crutch, VI-II-27; NM 4.2 para. 45
  - feeding utensils, VI-II-38; NM 4.2 paras. 56, 57
  - footwear, VI-II-24.1; NM 4.2 paras. 41, 42
  - hospital bed, VI-II-4; NM 4.2 paras. 4–6
  - invalid chair, VI-II-14; NM 4.2 para. 22
  - patient lifter, VI-II-15; NM 4.2 para. 23
  - patterning device, VI-II-19; NM 4.2 para. 29
  - selector control device, VI-II-8; NM 4.2 para. 14
  - spinal brace, VI-II-23; NM 4.2 para. 39
  - toilet, bath or shower seat, VI-II-20; NM 4.2 para. 30
  - walker, VI-II-14; NM 4.2 para. 22
  - wheelchair, VI-II-14; NM 4.2 para. 22
  - wheelchair lift, VI-II-14; NM 4.2 para. 22
    - installation of, service zero-rated, VI-II-18.1; NM 4.2 paras. 27, 28
  - wheelchair ramp, VI-II-16, VI-II-17; NM 4.2 paras. 24, 25
- public passenger transportation services for, exempt, V-VI-1 "transit authority"(b)(ii), V-VI-24
- recreational camp for, exempt, V-VI-13
- training to cope with disability, exempt, V-II-14, 15; Info Sheets GI-112, GI-113
- vehicle conversion for
  - lease of vehicle, reduced tax, 258.1(7); TIB B-086
  - rebate on importation of vehicle, 258.1(6), 258.2; TIB B-086
  - rebate on purchase of vehicle, 258.1(2)–(5); TIB B-086
  - zero-rated, VI-II-18.1; NM 4.2 paras. 27, 28
- vehicle converted for, rebate, 258.1, 258.2; TIB B-086

**Disbursements**

- lawyers', Policy P-209R
- whether included in consideration for fees, former 178; Policy P-209R

**Discarding goods**

- for non-resident, service zero-rated, VI-V-19; NM 4.5.3 para. 34

**Disclosure of tax in sale agreements**

- builders in Ontario and BC, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 50; Info Sheet GI-090

**Disclosure of tax on invoices**

- invoice amended after the fact to show GST, Policy P-118R
- required, 169(4), 223; *Disclosure of Tax (GST/HST) Regulations; Input Tax Credit Information (GST/HST) Regulations*; NM 3.1 paras. 43–46; NM 8.4; TIB B-013
- where invoice silent, Policy P-116

**Discount on purchase price, treatment of**

- by coupon, 181
- by gift certificate, 181.2; Policy P-202
- for early payment, 161; GST 300-7-8
- volume, *see* Volume rebates or discounts

**Discounter, income tax rebates**, 158; NM 17.10

- bad debt of, Policy P-123; NM 17.10 paras. 15–16

**Dishonoured cheque**, *see* Cheque: dishonoured

**Dishwasher**, *see* Appliance: kitchen

**Disks and tapes**, *see* Computer carrier media

**Dismantling property prior to export**

- for non-resident, service zero-rated, VI-V-19; NM 4.5.3 para. 34; NM 19.1 para. 47

**Disorder**

- training to cope with, exempt, V-II-14, 15; Info Sheet GI-112

**Dispensing fee, for prescription drugs, zero-rated**, VI-I-4; NM 4.1 para. 14

**Disposing of goods**

- for non-resident, service zero-rated, VI-V-19; NM 4.5.3 para. 34

**Distributed investment plan**, *see also* Investment plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- information about investors to be provided to plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52, 71; Notice 259

**Distribution**

- defined, for election between related corporations, 156(1)

**Distributor**

- direct seller rules, *see also* Direct seller
  - adjustment for goods sold in HST province, 178.4(6)
  - adjustment for goods sold outside HST province, 178.4(5)
  - defined, 178.1; NM 1.5
  - effect of approval of alternate collection method, 178.4; NM 14.1 paras. 36–43; Info Sheet GI-125
- lottery corporation and casino rules
  - defined, 188.1(1); *Games of Chance (GST/HST) Regulations* s. 5(1)

## Topical Index

### Distributor (*cont'd*)

- effect of supply of right by distributor, 188.1(3)
- effect of supply of right by lottery issuer, 188.1(2)
- returnable container rules
- defined, 226(1)

### Diversion of article to non-exempt use, *see also* Conversion

- no FST payable after 1990, 118(6.1)

### Dividend

- garnishment of, 317(6)
- in kind, excluded, 123(1)“financial service”(f), 149(1)(b)(i)
- income from, whether causes person to be financial institution, 149(1)(b), (4)
- patronage, *see* Patronage dividend
- payment or receipt of, 123(1)“financial service”(f)

### Division, *see* Branch or division

### Doctor's services, *see* Health care services, exempt

### Document

- books and records, *see* Books and records
- communication of information in, 295
- copies, where seized, 291(1)
- defined, 123(1)
- destruction or alteration of, offence, 327(1)(b)
- documentation
  - for electronic sales to Indians, Info Sheet GI-127
  - for input tax credit, 169(4), (5), 223; *Input Tax Credit Information (GST/HST) Regulations*; NM 8.4
  - for sales to provincial governments, NM 18.2 paras. 12–15
- electronic, print-out used as evidence, 335(12.1); NM 7.5 para. 11
- evidencing a financial instrument
  - no GST on importation, VII-10
  - no HST on bringing into participating province, X-I-17
- failure to provide, \$100 penalty, 284
- false statement in, offence, 327(1)(a)
- filing fee, supply exempt, V-VI-20(a), (b), V-VI-20(e)
- foreign-based, requirement to provide, 292(2)
- inspection and audit of, 288; GST 500-3-1
- memorial, for charge on property of tax debtor, 316
- proof of, by CRA, 335(5), (8)
- requirement to provide, 289(1); NM 15.1 para. 22
- search warrant, 290(1)
- seizure of, 290(5)–(8)
- service of, 333
- solicitor-client privilege with respect to, 293
- supplied by government or municipality, exempt, V-VI-20(d)
- who can sign, 279

### Documentary requirements, *see* Document: documentation

### Dog, for blind or hearing-impaired person, *see* Guide dog, supply of and training individual to use

### Dollar amounts in legislation and regulations

- \$0.05 to which coin device charges rounded, 165(3)(b) [repealed], 165(3.1)(b) [repealed], 165.1(1)(b)
- \$0.25 limit below which no tax payable in pay telephone, 165.1(1)(a)
- \$0.70 limit below which no tax payable in pay telephone, 165(3) [repealed]

- \$1 maximum admission charged by public sector body, exempt, V-VI-9
- \$1 nominal security posted by certain non-residents, NM 2.6; Policy P-201
- \$1 optional flat rebate per night for non-resident camping accommodation before 2018, 252.1(5)(a)
- \$2 below which amounts neither collected nor refunded, 297.1
- \$4 limit for no Ontario HST on food and beverages, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 1, s. 11
- \$5 maximum consideration for each item sold by volunteers for public sector body, exempt, V-VI-4(c)
- \$5 minimum consideration for freight transportation service (including mail) to outside Canada, zero-rated, VI-VII-6, 7
- \$5 minimum postage, no provincial portion of HST, IX-VII-2(b)
- \$5 minimum tax paid per receipt on claim for goods removed from HST province, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 22(a)
- \$5 optional flat rebate per night for non-resident accommodation before 2018, 252.1(5)(a)
- \$5 valuation of computer carrier media for FST inventory rebate, *Federal Sales Tax Inventory Rebate Regulations* s. 4(a)B(ii)
- \$20 non-taxable returning resident goods 24-hour exemption before June 13/95, VII-1
- \$20 per day maximum for exempt supply of short-term rent, V-I-6(b); NM 19.2.2 paras. 4–6, 10–11
- \$20 threshold for mail and courier imports (effective July 1/92), VII-7; *Courier Imports Remission Order* s. 4; *Postal Imports Remission Order* s. 4
- \$25 minimum rebate claim for goods removed from HST province, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 22(b)
- \$25 monthly threshold for self-assessment of tax on bringing property or services into HST province, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 10(b), 11(b), 15(b)
- \$25 or less total interest and penalty may be waived
  - after March 2007 (interest only), 280.2
  - before April 2007, 280(6)
- \$30 deemed maximum tax return preparation charge by tax refund discounter, 158(a)(ii)
- \$30 purchase price below which minimal GST data need be shown on invoice, *Input Tax Credit Information (GST/HST) Regulations* s. 3(a)
- \$40 threshold for mail and courier imports, 143(2) (before 1993), VII-7 (until June 30/92)
- \$50 minimum purchase per receipt for non-resident business rebate for exported goods, 252.2(d.1)
- \$50 non-taxable returning resident goods 24-hour exemption after June 12/95, VII-1
- \$50 per square metre calculation of estimated FST for FST new housing rebate, *Federal Sales Tax New Housing Rebate Regulations* s. 3(a), 4(3)(a)
- \$60 gift from outside Canada non-taxable, VII-1; *Customs Tariff* 98.16
- \$60 gift from outside HST provinces, no HST, X-I-6
- \$75 maximum claim for rebate on short-term accommodation at flat \$5 per night, 252.2(g)
- \$100 automobile air conditioner tax, I-7, I-8
- \$100 non-taxable returning resident goods 48-hour exemption before June 13/95, VII-1

Goods and Services Tax, Annotated

Dollar amounts in legislation and regulations (*cont'd*)

- \$100 penalty for failing to file return electronically, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 3(a)
- \$100 penalty for failure to provide information, 284
- \$150 purchase price below which less GST data need be shown on invoice, *Input Tax Credit Information (GST/HST) Regulations* s. 3(b)
- \$200 base for calculation of weekly tax on imported car, *Value of Imported Goods (GST/HST) Regulations*, s. 15:A(a)(iii)
- \$200 minimum purchases for non-resident rebate, 252.2(e)
- \$200 non-taxable returning resident goods 48-hour exemption after June 12/95, VII-1
- \$250 minimum penalty for false statement or omission, 285
- \$250 penalty for failing to file return electronically more than once, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 3(b)
- \$250 penalty for failure to file return when demanded, 283
- \$250 penalty per housing unit not reported by builder for certain HST adjustments, *Electronic Filing and Provision of Information (GST/HST) Regulations* ss. 13, 16
- \$300 base for calculation of weekly tax on imported truck, SUV or van, *Value of Imported Goods (GST/HST) Regulations*, s. 15:A(a)(i)
- \$300 intangible property threshold for HST place-of-supply rules, *New Harmonized Value-added Tax System Regulations* ss. 6(2)(a), 8(a)
- \$300 minimum transitional credit for small businesses, 346(2)
- \$300 non-taxable returning resident goods 7-day exemption before June 13/95, VII-1
- \$300 transitional credit for small supplier taxi business, 347(2)(b)
- \$500 maximum non-resident rebate claimable from duty-free shop, *Non-resident Rebate (GST/HST) Regulations* s. 3(b)
- \$500 minimum purchase of pesticides for zero-rating before March 11, 1992, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* s. 1(4) (repealed); Finance news releases 92-020, 93-039
- \$500 non-taxable returning resident goods 7-day exemption after June 12/95, VII-1
- \$800 cap on automobile lease payments since 2001, 235
- \$1,000 base for calculation of weekly tax on imported motor home or RV, *Value of Imported Goods (GST/HST) Regulations*, s. 15:A(a)(ii)
- \$1,000 maximum fine on conviction where no penalty specified, 329(2)
- \$1,000 maximum “cumulative amount” for no return to be required, 238.1(3)
- \$1,000 maximum transitional credit for small businesses, 346(2)
- \$1,000 minimum consideration for zero-rated sale under EDC certificate, VI-V-1.2(b)
- \$1,000 minimum fine on conviction for failure to file return, 326(1)(a)
- \$1,500 maximum Nova Scotia new housing rebate after 2001, 254(2.1), 254.1(2.1), 255(2.1), 256(2.1); NM 19.3.8 paras. 11, 14, 16, 19
- \$1,500 minimum base for instalments of tax before 2008, 237(3)
- \$2,000 minimum value for art, jewellery or rare book to be given certain specified tangible personal property treatment, *Specified Tangible Personal Property (GST/HST) Regulations* s. 2
- \$2,250 maximum Nova Scotia new housing rebate before 2002, 254(2.1), 254.1(2.1), 255(2.1), 256(2.1); NM 19.3.8 paras. 11, 14, 16, 19
- \$2,500 minimum security posted by non-resident performers before March 20/97, NM 2.6; Policy P-201
- \$3,000 maximum annual net tax for nominal security posted by non-residents, NM 2.6; Policy P-201
- \$3,000 minimum base for instalments of tax after 2007, 237(3)
- \$5,000 maximum fine for disclosing confidential information, 328
- \$5,000 minimum consideration for specified property subject to transitional rule re prepaid supplies to consumers, 337(7)
- \$5,000 minimum security posted by non-residents, NM 2.6; Policy P-201
- \$5,000 penalty for using or possessing zipper software or hardware, 285.01(2)(a), (3)(a)
- \$5,000 threshold for small employer not to account for tax on deemed supply to pension plan, 172.1(9), (10)
- \$6,300 maximum new housing rebate after 2007, 254(2), 254.1(2), 255(2), 256(2), 256.2(3)–(5)
- \$7,560 maximum new housing rebate after June 2006 and before 2008, 254(2), 254.1(2), 255(2), 256(2), 256.2(3)–(5)
- \$8,750 maximum new housing rebate before July 2006, 254(2), 254.1(2)(h), 255(2)(g), 256(2)(e), 256.2(3)–(5)
- \$10,000 maximum penalty for failing to provide investor information to investment plan (for financial institution HST allocation rules), *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 52(12), (13), 71(3)
- \$10,000 maximum unrecoverable tax to be qualifying small investment plan (for financial institution HST allocation rules), *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(2)
- \$10,000 minimum cost of capital property for input tax credit under Special Quick Method for public service bodies, *Streamlined Accounting (GST/HST) Regulations* s. 21(1)C(a)
- \$10,000 minimum fine for using, possessing, making or selling zipper software or hardware, 327.1(2)
- \$10,000 minimum value of specified supply for Special Quick Method for public service bodies, *Streamlined Accounting (GST/HST) Regulations* s. 19(1)“specified supply”(b)
- \$10,000 penalty for making or selling zipper software or hardware, 285.01(4)(a)
- \$16,080 maximum Ontario owner-built home rebate when not paying HST on land, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46(2)(d)
- \$17,588 maximum BC owner-built home rebate when not paying HST on land, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46(2)(d)
- \$24,000 maximum Ontario new housing rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 41(2), 43(1), 45(2), 46(2)(c), 47(3), 47(5), 47(7)
- \$25,000 maximum fine on conviction for failure to file return, 326(1)(a)
- \$26,250 maximum BC new housing rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 41(3), 43(2), 45(3), 46(3)(c), 47(4), 47(6), 47(8)
- \$30,000 cap on cost of automobile for input tax credit since 2001, 201, 202(1)
- \$30,000 limit of annual taxable supplies by small supplier, 148

## Topical Index

- Dollar amounts in legislation and regulations (*cont'd*)
- \$50,000 minimum fine on indictment for using, possessing, making or selling zapper software or hardware, 327.1(3)
  - \$50,000 or less, personal property of financial institutions, 173(3)(c), 204; Policy P-060
  - \$50,000 or more, remittance required through financial institution, 278(3)
  - \$50,000 penalty for second infraction using or possessing zapper software or hardware, 285.01(2)(b), (3)(b), (4)(b)
  - \$50,000 small supplier threshold for public service body, 148(1)(b), 148(2)(b)
  - \$70,000 inventory limit for small business alternate claim for FST inventory rebate, *Federal Sales Tax Inventory Rebate Regulations* s. 4(b)(ii)(B)
  - \$87,500 maximum cost of land for full rental housing rebate, 256.2(6)
  - \$100,000 maximum annual taxable supplies for nominal security posted by non-residents, NM 2.6; Policy P-201
  - \$100,000 penalty for second infraction making or selling zapper software or hardware, 285.01(4)(c)
  - \$100,000 plus gross compensation, maximum civil penalty, 285.1(5)(b)(ii)
  - \$112,500 maximum cost of land for any rental housing rebate, 256.2(6)
  - \$175,000 maximum gross revenue for charity to remain small supplier, 148.1(2)(b), (c) [repealed]
  - \$200,000 sales threshold to use Quick Method before 2013, *Streamlined Accounting (GST/HST) Regulations*, s. 16(1)(b), (2)
  - \$250,000 maximum gross revenue for charity to remain small supplier, 148.1(2)(b), (c)
  - \$250,000 minimum shipment of imported art on consignment that can be imported tax-free, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(g)(i)
  - \$350,000 maximum cost for full new housing rebate, 254(2)(h), 256(2)(e), 256.2(3)–(5)
  - \$374,500 maximum cost for full new housing rebate
    - cooperative housing share, 255(2)(g)
    - purchase of building only, 254.1(2)(h)
  - \$400,000 maximum new home value for Ontario new housing rebate, *see* \$24,000
  - \$400,000 sales threshold to use Quick Method after 2012, *Streamlined Accounting (GST/HST) Regulations*, s. 16(1)(b), (2)
  - \$450,000 maximum cost for any new housing rebate, 254(2)(c), 256(2)(b), 256.2(3)–(5)
  - \$450,000 minimum home sale of grandparented housing required to be reported by builder, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 1“specified housing supply”
  - \$481,500 maximum cost for any new housing rebate
    - cooperative housing share, 255(2)(d)
    - purchase of building only, 254.1(2)(c)
  - \$500,000 limit of annual taxable supplies for annual filing before 2008, 248(1), (2)
  - \$500,000 limit of annual taxable supplies for simplified input tax credit claims before 2013, *Streamlined Accounting (GST/HST) Regulations*, s. 21.2
  - \$500,000 limit of annual taxable supplies for simplified rebate claims before 2013, *Public Service Body Rebate (GST/HST) Regulations* s. 7
  - \$500,000 maximum fine on summary conviction for using, possessing, making or selling zapper software or hardware, 327.1(2)
  - \$525,000 maximum new home value for BC new housing rebate, *see* \$26,250
  - \$1,000,000 limit of annual taxable supplies for simplified input tax credit claims after 2012, *Streamlined Accounting (GST/HST) Regulations* s. 21.2
  - \$1,000,000 limit of annual taxable supplies for simplified rebate claims after 2012, *Public Service Body Rebate (GST/HST) Regulations* s. 7
  - \$1,000,000 maximum fine on indictment for using, possessing, making or selling zapper software or hardware, 327.1(3)
  - \$1,000,000 maximum security posted by non-residents, NM 2.6; Policy P-201
  - \$1,000,000 of more fees from granting credit, deemed financial institution, 149(1)(c)(iii)
  - \$1,500,000 annual sales, must file returns electronically, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 2(a)
  - \$1,500,000 limit of annual taxable supplies for annual filing after 2007, 248(1), (2)
  - \$2,000,000 purchase threshold for simplified input tax credit claims, before 2013, *Streamlined Accounting (GST/HST) Regulations* s. 21.2
  - \$2,000,000 purchase threshold for simplified rebate claims before 2013, *Public Service Body Rebate (GST/HST) Regulations* s. 7
  - \$4,000,000 purchase threshold for simplified input tax credit claims, after 2012, *Streamlined Accounting (GST/HST) Regulations* s. 21.2
  - \$4,000,000 purchase threshold for simplified rebate claims after 2012, *Public Service Body Rebate (GST/HST) Regulations* s. 7
  - \$6,000,000 annual taxable supplies limiting ITC claims to 2 years, 225(4)(a)(ii)
  - \$6,000,000 annual taxable supplies requiring full details on notice of objection, 301(1)(b)(ii), 301(1.2)
  - \$6,000,000 limit of annual taxable supplies for quarterly filing, 245(2)(b)(i), 247
  - \$10,000,000 Canadian beneficiary’s interest in non-resident trust can make trust subject to special Division IV tax on FIs, 217.1(1)(b)(iv), *Financial Services and Financial Institutions (GST/HST) Regulations* s. 5
  - \$10,000,000 limit of annual investment limit of non-financial institution, 149(1)(b)(ii)
  - \$10,000,000 maximum investments in plan to be specified investor, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 16(1)“specified investor”
  - \$10,000,000 maximum investment in plan to be selected investor for information-sharing purposes, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)“selected investor”
  - \$10,000,000 minimum investment in plan to be qualifying investor for information-sharing purposes, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)“qualifying investor”(c)(i)
  - \$10,000,000 taxable sales threshold for “large business” required to recapture Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 27(1), 27(3)(c), 27(8)–(10)
  - \$100,000,000 threshold of assets or actuarial liabilities for pension plan or private investment plan to be subject to SLFI rules when 90% of plan members outside HST provinces,

Dollar amounts in legislation and regulations (*cont'd*)  
*Selected Listed Financial Institutions Attribution Method*  
*(GST/HST) Regulations s. 13(b)*

**Domestic inventory**

- defined, for export distribution centres, 273.1(1)

**Dominion Command**

- supply of poppy or wreath exempt, V-VI-27

**Donation**

- casual, to resident of HST province, under \$60, no HST, X-I-6
- of prizes and trophies by persons outside Canada or participating provinces
  - no GST on importation, VII-2
  - no HST on bringing into participating province, X-I-11
- to charity
  - included in consideration for supply, V-V.1-2, V-VI-2(m)(iii), V-VI-3
  - included in gross revenue calculation for small supplier threshold, 148.1(1)(a)(i)
  - of goods from outside Canada or participating provinces
    - no GST on importation, VII-4
    - no HST on bringing into participating province, X-I-13
  - to political party or candidate
    - included in consideration for supply, V-VI-18.2

**Donkeys, taxable**, NM 4.4 para. 7

**Donuts**, *see* Doughnuts, taxable where packaged less than six

**Dose inhaler, metered**, VI-II-5.1; NM 4.2 paras. 8–9

**Double jeopardy**, 326(3)

**Double taxation, relief from**

- federal sales tax (pre-1991)
  - inventory, 120
  - new housing, 121
- Harmonized sales tax (HST)
  - goods subject to tax in non-HST province, 261.1, 261.2; TIB B-080

**Doughnuts, taxable where packaged less than six**, VI-III-1(m); NM 4.3 paras. 87, 89, 93, 97, 126, 133, 137

**Down (goose, etc.), taxable**, NM 4.4 para. 2

**Downloading of digitized products**, TIB B-090

**Drainage system for real property, installation and maintenance by municipality, exempt**, V-VI-22

**Drawing**, *see* Specified tangible personal property

**Dried fruit**

- bar, taxable, VI-III-1(l); NM 4.3 para. 85
- in snack mixture or granola bar, VI-III-1(h), (i); NM 4.3 paras. 63–68

**Drinks**, *see* Beverages

**Drop shipment**, 179, 180; NM 3.1 para. 97; NM 3.3.1

- certificate, 179(2)(c); Policy P-107R1 (obsolete)
- property subsequently exported, 179(3)
- railway rolling stock, 179(7)
- retention of possession by registrant, 179(4)
- self-assessment required, 217“imported taxable supply”(b)
- storage and shipping charges excluded from drop-shipment rules, 179(1)(d), 179(5)

- tax paid by unregistered non-resident, 180
- to registered person, 179(2)
- to unregistered person, 179(1)
- transfer of possession to carrier or warehouse, 179(5), 179(6)

**Drugs**

- administration of, in conjunction with laboratory, radiological or diagnostic services, exempt, V-II-10; *Health Care Services (GST/HST) Regulations s. 2(b)*
- digoxin, nitroglycerine and other listed drugs, zero-rated, VI-I-2(e)
- experimental, Emergency Drug Release Program, zero-rated, VI-I-2(f), NM 4.1 para. 12
- hemp, *see* Industrial hemp
- illegal, zero-rated, VI-I-2(d)
- non-prescription, taxable, NM 4.1 paras. 9, 10
- prescription, zero-rated, VI-I; NM 4.1
- used in institutional health care service, exempt, V-II-1“institutional health care service”(b), V-II-2; NM 4.1 para. 16

**Dryer**

- in residential complex, exempt, V-I-13.3; NM 19.2.2 paras. 23–24

**Ducks, zero-rated**, VI-IV-1; NM 4.4 para. 5

**Due diligence defence for director’s liability**, 323(3)

**Due dispatch, required by Minister**

- assessment of other person on request, following application of general anti-avoidance rule, 274(8)
- assessment of rebate, 297(1)
- consideration of application for extension of time, 303(5)
- consideration of notice of objection, 301(3)
- payment of net tax refund, 229(1)
- refund of overpayment, 230(1)

**Dues**

- membership, where exempt, V-V.1-1(f), (g), V-VI-17, 18
- union exempt, 189; GST 400-3-7

**Dump truck operator**

- charges to gravel pit owners not interlining, NM 28.2 paras. 54–55

**Duplex**

- FST new housing rebate, 121(1)“specified single unit residential complex”
- GST new housing rebate, 254(1)“single unit residential complex”, 254.1(1)“single unit residential complex”, 256(1)“single unit residential complex”; NM 19.3 para. 7
- rental property, 256.2(8)(b)(i)

**Duties**

- customs, included in GST base, 215(1)
- provincial, whether included in GST base, 154; *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029

**Duty**

- defined, for importation of service from foreign branch, 217

**Duty-free shop**

- payment of rebates to non-residents by, 252.2(b) [repealed], 275(3)
- supplies by, zero-rated, VI-V-11; NM 4.5.2 paras. 34–36
- supplies of inventory to, zero-rated, VI-V-16; NM 4.5.2 paras. 34, 37–38



## Topical Index

**Duty-paid value used as base for GST on importation**, 215(1)

**Dwelling-house**

- defined, 287
- warrant required to enter without occupant's consent, 288(2), (3)

### E

**EDC**, *see* Export distribution centre

**EDI**, *see* Electronic Data Interchange

**EDP**, *see* Books and records

**ELHT**, *see* Employee life and health trust

**EOPS (Exporters of Processing Services)**, *see* Inward processing

**ESS (Electronic suppression of sales) device**, *see* Zapper software (or hardware)

**Early/late payments**

- of invoices, no effect on GST, 161, 182(3); GST 300-7-8
- of tax, *see* Interest: payable to or by CRA

**Earth stations**

- downlink or uplink, *see* Telecommunications facility

**Eating establishment**

- meaning of, Policy P-251
- supplies of food taxable, VI-III-1(q); NM 4.3 paras. 136–139

**Echinacea**

- taxable, Policy P-240

**Educational institution**, *see* Educational services; Public college; School: authority; University; Vocational school

**Educational services**, V-III; GST 300-4-3

- courses
  - credit, for degree or diploma, exempt, V-III-7
  - for elementary or secondary school students, exempt, V-III-2
  - non-credit, exempt, V-III-16
  - non-resident business, supplied to, zero-rated, VI-V-18; NM 4.5.3 para. 33
  - prerequisite, exempt, V-III-10
  - recognized professional or trade accreditation, exempt, V-III-6
  - second-language instruction in English or French, exempt, V-III-11
  - vocational, exempt, V-III-8; Policy P-231
  - solo flying time portion of flight instruction, Policy P-034R
- elementary or secondary school student defined, V-III-1
- extra-curricular activities, exempt, V-III-3
- food, for students, exempt, V-III-12, 13, 14; *School Cafeteria Food and Beverage (GST/HST) Regulations*; TIB B-026
- lease of property to elementary or secondary school students, exempt, V-III-15
- music lessons, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; TIB B-014
- services performed by elementary or secondary school students or instructors, exempt, V-III-4
- transportation (school bus) services, exempt, V-III-5
- tuition fees paid to private schools, exempt, V-III-2
- tutoring, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; TIB B-014

**Effective date of municipal designations**, Policy P-204 (obsolete)

**E-File**, *see* Electronic filing

**Eggs**

- for human consumption, zero-rated, VI-III-1; NM 4.3 para. 5
- poultry or fish, for hatching, zero-rated, VI-IV-4; NM 4.4 para. 17; Info Sheet GI-049

**Egresses**

- installation of, exempt, V-VI-21.1(e)

**Elderly persons, residence for**, 123(1)“residential unit”(b)

**Election (political)**

- donation to candidate or party, included in fund-raising event price, V-VI-18.2

**Election (that can be made)**, *see also* Application (made to CRA); Revocation

- accounting periods, 243; GST 500-2-1
- agent, to account for tax collected on behalf of principal, 177(1.1)
- aircraft, re, *see* Automobile
- billing agent, to account for tax collected, 177(1.11)
- business assets, for no tax on
  - on sale of business, 167(1)(b), (1.1); NM 14.4
  - on supply by deceased's estate to beneficiary, 167(2); Policy P-031; NM 14.4 paras. 29–32
- by charity
  - not to use simplified calculation of net tax, 225.1(7); Info Sheet GI-066
- by charity or qualifying non-profit organization
  - for simplified computation of rebate, 259(12)–(14)
- by closely related corporations
  - for supplies within group to be deemed at nil consideration, 156; NM 14.5
  - for supplies within group to be exempt, 150; NM 17.14; Policy P-033
    - change in use rules apply to all capital property of corporation electing, 205(1), (2)
    - corporation electing deemed a listed financial institution, 149(1)(a)(xi), 151
    - credit unions deemed to have elected, 150(6)
- by museum or gallery
  - for input tax credits on specified tangible personal property, 176(6) [repealed], (7) [repealed]; GST 400-3-6; TIB B-084
- by public service body, re real property
  - for input tax credits to be prorated based on use, 211
- courses for professional or trade accreditation
  - for supply not to be exempt, V-III-6
- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(1)
- exempt supplies within closely related group, 150; NM 17.14; Policy P-033
- fiscal year
  - to be calendar year (corporation, partnership or organization), 244(1)
  - to be fiscal period of business (individual or trust), 244(2)
- investment plan, *see* selected listed financial institution (below)
- joint venture, for operator to be deemed to make supplies, 273
- membership in public sector body or professional organization
  - for supply not to be exempt, V-VI-17, 18

Election (that can be made) (*cont'd*)

- net tax, streamlined accounting, 227; *Streamlined Accounting (GST/HST) Regulations*; TIB B-028, B-070; Policy P-100R
- network seller and sales representative, 178(4); Info Sheet GI-052
- nil consideration, within corporate group, 156; NM 14.5
- effect on *de minimis* financial institution calculation, NM 17.7 para. 29
- passenger vehicle or aircraft, for no input tax credit and no GST on employee benefit, 173(2)–(4); NM 9.2 paras. 45–53
- patronage dividends
- not to retroactively reduce tax, 233(3), 233(4)
- partial application of dividends, 233(2)(a)(ii)
- public service body, real property of, 211(1)
- Quick Method of calculating net tax, 227; *Streamlined Accounting (GST/HST) Regulations*; TIB B-028; Policy P-100R
- real property
  - public service body, of, 211(1)
  - supplied by individual where adventure in the nature of trade, V-I-9(2)(b)(ii)
  - no revocation, Policy P-073
- remote work site, for self-supply rule not to apply to residential complex, 191(7); NM 19.2.3 paras. 51–58; Policy P-090
- reporting period, 250
- faster, HST transitional period, 363.1; *New Harmonized Value-added Tax System Regulations* s. 57
- to be fiscal month, 246
- to be fiscal quarter, 247
- to be fiscal year, 248(1)–(3)
- residential care facility, for self-supply rule to apply to pre-Feb26/08 property, 236.4; Info Sheet GI-050
- residential complex returned by purchaser to builder, taxable, V-I-2(b)
- sale of business, for no tax, 167(1)(b), 167(1.1)
- selected listed financial institution — HST apportionment
- attribution point of an investment plan or series, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 18
- manager of investment plan
- filing of plan's returns, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260
- transfer of tax adjustments to, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55; Notice 260
- real-time calculation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 49
- reconciliation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 50
- tax recovery rate, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 43
- selected listed financial institution treatment, 225.2(4)
- simplified computation of public service body rebate, 259(12)–(14)
- streamlined accounting for calculating net tax, 227; *Streamlined Accounting (GST/HST) Regulations*; TIB B-028, B-070; Policy P-100R
- supplies at nil consideration, within corporate group, 156; NM 14.5

**Electricity**, *see also* Continuous supply (electricity, gas, etc.); Continuous transmission commodity

- business, separate ITC allocation required, *Streamlined Accounting (GST/HST) Regulations* s. 21(2)
- generation by solar or wind power, right to use land deemed not a supply, 162(2)(d)
- generation of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(e)
- solar panels installed on home rooftops, GI-122
- surplus, taking up, VI-V-15.4
- transmission of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(f)

**Electronic cash register**

- defined, for penalties re zapper software, 285.01(1), 327.1(1)

**Electronic commerce**, 217 (Analysis); TIB B-090

- documentation of tax-free sales to Indians, Info Sheet GI-127

**Electronic Data Interchange**

- considered telecommunication service, TIB B-090

**Electronic data processing**, *see* Books and records

**Electronic eyewear, zero-rated**, VI-II-9.1

**Electronic filing**, 278.1; NM 7.5

- authorization for, 278.1(3); NM 7.5 para. 5
- deemed to be return filed in prescribed form, 278.1(3); NM 7.5 paras. 7–8
- defined, 278.1(1); NM 7.5 para. 4
- mandatory, 278.1(2.1), 280.11; *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 2; Info Sheet GI-118
- print-out acceptable as evidence, 335(12.1); NM 7.5 para. 11

**Electronic mail**, *see* Telecommunication service

**Electronic records**, *see* Books and records: computerized

**Electronic suppression of sales device**

- defined, for penalties re zapper software, 285.01(1), 327.1(1)

**Element of a supply**, *see* Combined supply

**Elementary or secondary school student**

- defined, V-III-1
- exemptions for supplies to, V-III-2, V-III-3, V-III-4, V-III-5, V-III-12, V-III-14, V-III-15

**Elementary school**, *see* Educational services; School: authority

**Elevator**

- zero-rated when for use by disabled, VI-II-14; NM 4.2 para. 22

**Eligible amount**

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

**Eligible author**

- defined, 177.1(2)
- no tax on certain supplies to, 177.1(3)

**Eligible maker**

- defined, 177.1(2)
- no tax on certain supplies to, 177.1(3)

**Eligible performer**

- defined, 177.1(2)
- no tax on certain supplies to, 177.1(3)

## Topical Index

### Eligible property

- on election for exempt supplies, remit tax on deemed sale of, 205(1), (2)

### Eligible reporting period

- for temporary cessation of filing, 238.1(2)
- for transfer of investment plan's HST apportionment adjustments to manager, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55(2)(a)

### Eligible roadway

- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- • for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations, No. 2, s. 26*

### Eligible tour package

- meaning of, NM 27.3 paras. 31–39; Info Sheet GI-044

### Eligible travel period

- defined, ITA 67.1(5)
- ITCs allowed to long-haul truck drivers for meals, 236(1)(b)(ii)

**Elk, zero-rated**, VI-IV-1; NM 4.4 para. 5; Policy P-040 (obsolete)

### Embassy

- Canadian, treated as non-resident, 132(3)
- foreign, *see* Diplomats

**Emeralds**, *see* Jewellery

### Emergency Drug Release Program

- drugs under, zero-rated, VI-I-2(f)

### Emergency repair service

- of conveyance or cargo container for non-resident, zero-rated, VI-V-6; NM 4.5.3 paras. 12, 13; Policy P-067R
- of empty cargo container, for non-resident, VI-V-6.2; NM 4.5.3 para. 15
- of railway rolling stock, for non-resident, VI-V-6.1; NM 4.5.3 para. 14; Policy P-217

**Emigration**, *see* Leaving Canada

### Emission allowance

- defined, 123(1)
- tax not collectible by supplier, 221(2.1)
- tax payable directly to CRA, 228(4)

### Emission of telecommunication service

- effect on place of supply
- • GST, 142.1(2)
- • HST before July 2010, IX-VIII-2; TIB B-078

**Emphyteutic leases**, NM 19.1 paras. 29-30; NM 19.2.3 paras. 24–28; Policy P-174

### Employee(s)

- allowance paid to, 174; NM 9.3; Policy P-075R
- association of, dues to, 189
- benefit conferred on, 170(1), 173(1); NM 9.1, 9.2
- • automobile operating expenses, 173(1)(c)(vi)
- benefit plan, constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(viii)
- CRA, of, 275
- • not to disclose information, 295
- capital cost allowance, rebate based on, 253; GST 500-4-6

- • where reasonable automobile allowance received, Policy P-113R
- defined, 123(1)
- • for importation of service from foreign branch, 217
- pension plan for, *see* Pension plan
- profit sharing plan, constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(ii)
- rebate, for GST on amounts deductible for income tax purposes, 253; GST 500-4-6; Policy P-028 (obsolete), P-113R
- reimbursement of expenses paid by, 175; NM 9.4; Policy P-075R
- taxable benefits, 170(1), 173(1); NM 9.1, 9.2
- trust, constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(ix)
- union activities, payment by union to employer non-taxable, 164.2
- union dues, non-taxable, 189

### Employee benefit plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 37

### Employee life and health trust

- defined, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 37
- prescribed as listed financial institution, 149(5)(g), *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4.2

### Employee PRPP contribution

- defined, 261.01(1)

### Employee trust

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 37

### Employees profit sharing plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 35

### Employer

- defined (with respect to officer), 123(1)
- garnishment of amounts payable by, 317(2)(b)(ii)
- pension plan, *see* Registered pension plan
- remote work site, election for self-supply rule not to apply, 191(7); NM 19.2.3 paras. 51–58; Policy P-090

### Employer contribution

- defined, 261.01(1)

### Employer resource

- defined

Employer resource (*cont'd*)

- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- • for pension plan expenses, 172.1(1)

**Employment**

- and Immigration, Minister of, certification of vocational school, V-III-1; Policy P-039 (obsolete)
- benefit plan, *see* Employee benefit plan
- dues in respect of, exempt, 189; GST 400-3-7
- not a supply, 123(1)“service”
- use of musical instrument in, by registrant, deemed use in commercial activities, 199(5)

**Emus**

- feed for, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2.1)
- zero-rated, VI-IV-1; NM 4.4 para. 5; Policy P-040 (obsolete)

**Endeavour**

- defined, 141.01(1); NM 8.3 para. 18

**Endorsement**

- of financial instrument, constitutes financial service, 123(1)“financial service”(d)

**Enforcement**, *see* Administration and enforcement; Collection of tax; Offences; Penalties

**Engineer**, *see* Professionals and professional services

**English language instruction, exempt**, V-III-11

**English muffins, zero-rated**, VI-III-1(m); NM 4.3 paras. 88, 94, 137

**Enjoyment**

- in Canada, meaning of, NM 4.5.3 Appendix C; Policies P-004, P-180 (obsolete)

**Entertainment**

- allowance or reimbursement for, NM 9.3 para. 53; NM 9.4 para. 38; GST 400-3-3
- expenses
  - • incurred by employee, rebate for, 253; GST 500-4-6
  - • input tax credit limited to 50%, 236(1); NM 8.2 paras. 50–67
  - • • exception for charities, 236(2)
- where staged, 123(1)“place of amusement”

**Entitlements and obligations**

- of registrants, NM 3.1 paras. 35–47

**Epinephrine (drug), zero-rated**, VI-I-2(e)

**Equal billing plan**, *see* Budget payment arrangement (equal billing plan)

**Equipment**, *see also* Maintenance; Repair

- farm, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)
- sold together with accessories, Policy P-252
- film or slide show presentation
- cost included in direct cost, V-VI-1 [repealed]
- fishing, zero-rated, Sch VI:Part IV:10; *Agricultural and Fishing Property (GST/HST) Regulations* Sch:2; Info Sheet GI-049

- health care
- lease before 1991, no tax until 1994, 340(3)(b)
- maintenance contract, place of supply for HST, Policy P-219
- medical
  - • included in institutional health care service, V-II-1
  - • lease before 1991, no tax until 1994, 340(3)(b)
  - • lease to consumer on order of medical practitioner, exempt, V-II-3
- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(d)

**Equity security**

- constitutes financial instrument, 123(1)“financial instrument”
- defined, 123(1); NM 17.1 paras. 9–11
- issue of, Policy P-065 (obsolete)
- supply to non-resident of service of transferring, not zero-rated, VI-IX-1(e)
- transfer of ownership of, Policy P-065 (obsolete)

**Error**

- assessment deemed valid notwithstanding any, 299(4)
- by CRA in carrying out duties, not grounds for appeal, 299(5)
- payment of tax made in
  - • input tax credit for, 296(2.1)
  - • rebate of, 261

**Erythrityl tetranitrate (drug), zero-rated**, VI-I-2(e)(v)

**Eskimo**, *see* Indians and Indian bands

**Essential Qualities of Agency**, Policy P-182R; Info Sheet GI-012

**Establishing a business venture in Canada**

- meaning of, Policy P-173
- zero-rating of services supplied to non-resident for, VI-V-9; NM 4.5.3 para. 28

**Establishment**

- eating, meaning of, for zero-rating of food, Policy P-251

**Establishment of commercial activity, things done deemed in course of commercial activity**, 141.1(3)

**Estate**, *see also* Trust

- bankrupt, of, 265
- excluded from definition of non-profit organization, 123(1)
- included in definition of “person”, 123(1)
- planning
  - • transfer of farmland to related person and self as joint tenants, Policy P-109
- receiver deemed not to be trustee of, 266(2)(b)
- registration of, NM 2.1 para. 14(e)
- rules for trusts apply to, 267.1(1)
- sale of land by, V-I-9; Policy P-135 (obsolete)
- supply of business assets of deceased to beneficiary, no tax, 167(2); Policy P-031; NM 14.4 paras. 29–32
- tax collected and held in trust deemed not part of, 222

**Estimated federal sales tax**

- defined, 121(1); *Federal Sales Tax New Housing Rebate Regulations*; TIB B-016
- rebate of, *see* Federal Sales Tax (FST): new housing rebate

## Topical Index

### Estimated provincial levy

- defined, for Ontario/BC HST transitional new housing rebates, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 55(1)
- defined, for PEI HST transitional new housing rebates, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 58.08(1)
- used for transitional new rebate calculation, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 56(4), 57(4), 58.09(4), 58.1(4)

**Estimated selling price**, *see* Streamlined accounting

**Etching**, *see* Specified tangible personal property

**Ethnic foods, zero-rated**, NM 4.3 para. 146

**Evasion of tax**, *see* Offences

### Evergreen seeds

- zero-rated, Policy P-240

### Evidence

- giving of
- • at inquiry, 276(5)
- • by CRA officials, whether permitted, 295(3), (4)
- print-out of electronically filed return, 335(12.1); NM 7.5 para. 11
- proof of service, document, failure to comply, etc., 335
- required for search warrant, 290(2)
- that freight transportation service part of continuous freight movement from outside Canada, VI-VII-10
- that no input tax credit claimed by person from whom property was seized, 183(7); Policy P-093 (obsolete), P-096 (obsolete)
- that no input tax credit claimed by person transferring property to insurer, 184(4)
- that no stopover on separate legs of continuous journey, VI-VII-1(1)“continuous journey”(b)(i), (ii)
- that property delivered for export was exported, VI-V-1(d); NM 4.5.2 Appendix A
- that recipient of supply is unregistered or non-resident, NM 4.5.1; Policy P-009
- that tax paid by non-resident, 180(c)
- to support claim for input tax credit, 169(4); *Input Tax Credit Information (GST/HST) Regulations*; NM 8.4

**Examinations, service of administering**, *see also* Educational services: courses

- exempt, V-III-6, V-III-7, V-III-8, V-III-11, V-III-16

### Excess baggage charges

- whether HST applies before July 2010, IX-VI-4(a); NM 28.3 para. 36; TIB B-078
- zero-rated when in connection with zero-rated passenger transportation, VI-VII-4(a); NM 28.3 para. 17

### Exchange

- barter network, *see* Barter exchange network
- of coupon or voucher on purchase, 181(1)
- of gift certificate, 181.2
- of goods subject to retail sales tax for goods subject to HST (2010), *New Harmonized Value-added Tax System Regulations* s. 50; Info Sheet GI-075
- of goods subject to retail sales tax for goods subject to PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.33; Info Sheet GI-161
- of inventory, 153(3)

- of money, constitutes financial service, 123(1)“financial service”(a)
- of natural gas at straddle plant, 153(6)

### Exchange-traded fund

- application to use particular methods for SLFI percentages, 225.3
- defined, for SLFI HST allocation rules, 225.3(1), 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(1), 6(2)(a)
- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 33, 34

### Exchange-traded series

- defined, for SLFI HST allocation rules, 225.3(1), 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(1), 6(2)(a)

**Excisable goods**, *see also* Alcoholic beverages; Tobacco

- defined, 123(1)
- excluded from non-resident business rebate for goods exported, 252(1)(a)
- exported in bond, zero-rated, VI-V-3; NM 4.5.2 paras. 26, 27

**Excise duties**, GST 800-2

**Excise/GST**, *see* Revenue Canada

**Excise taxes**, 22–28; Schedules I, II; GST 800-1

- fuel-inefficient vehicles, I-6
- rates of, historical listing, GST 800-4
- transportation rebate program, 68.4; GST 800-1 paras. 21–23

### Excluded activity

- defined, for pension plan expenses, 172.1(1)

### Excluded amount

- of a master pension entity, defined, 172.2(1)

**Excluded input (for ITC allocation of financial institution)**

- allocation of, 141.02(14), (15)
- defined, 141.02(1)

### Excluded property or service

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

### Excluded resource

- defined, for pension plan expenses, 172.1(2)

### Exclusive

- defined, 123(1)
- input, *see* Exclusive input
- product, defined, for direct seller rules, 178.1; NM 1.5
- use in commercial activities, input tax credit, 169(1)

### Exclusive input

- for ITC allocation of financial institution
- • allocation of, 141.02(6)
- • defined, 141.02(1)
- for investment plan HST rules re non-residents
- • defined, 225.4(1)

**Execution of documents**, 279, 324

**Executor of estate**, *see also* Personal representative of deceased individual

- certificate required before distribution of property, 270

Executor of estate (*cont'd*)

- defined, 267(2) [repealed]
- fees of, transitional rules
- • GST, 341.1(2); Policy P-041 (obsolete)
- • HST, 357(2); TIB B-077
- rules re, 267(1) [repealed]

**Exempt services**

- defined, re clearing/settlement services, 150(2.1)

**Exempt supplies**, Sch. V; GST 300-4, *see also* specific subject headings

- charities, V-V.1, V-VI, especially V-VI-2, V-VI-25
- child and personal care services, V-IV; GST 300-4-4
- day care, V-IV-1; GST 300-4-4
- defined, 123(1)
- educational services, V-III; GST 300-4-3
- election for supplies within corporate group to be, 150; NM 17.14
- • primary use rule before October 1992, Policy P-072 (obsolete)
- • reporting period of registrant, Policy P-033
- • revocation of, 150(4)(c); Policy P-025, P-044
- ferry, road and bridge tolls, V-VIII; NM 28.1
- financial services, V-VII; GST 300-4-7; TIB B-033
- health care services, V-II; GST 300-4-2; Policy P-238
- legal aid services, V-V; GST 300-4-5
- meals supplied with rent, V-I-6.2; NM 19.2.2 para. 9
- public sector bodies, by, V-VI; GST 300-4-6
- real property, V-I; NM 19.2.1, 19.2.2
- residential rents, V-I-6; NM 19.2.2
- sale of property used in, 141.1(1)(b), 141.1(2)(b), 200(3)
- union dues, 189

**Exhibit**

- goods imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)
- taxable convention, non-resident exhibitor, 167.2(2), 252.3; Info Sheet GI-028

**Exhibition**, *see also* Art gallery; Place of amusement

- goods for use at
- • no GST on importation, VII-1
- • no HST on bringing into participating province, X-I-7

**Exhibitor**

- foreign convention, at, supply to non-taxable, 189.2(b)
- non-resident, at taxable convention
- • rebate of tax paid, 252.3; Info Sheet GI-028
- • supply to non-taxable, 167.2(2)

**Expectation of profit, reasonable**, 123(1)“commercial activity”; Policy P-176R

**Expense allowance**, *see* Allowance

**Expenses**

- automobile, employee benefit calculation, 173(1); NM 9.2
- credit card, use of 6/106 or 14/114 factor, Policy P-184
- deductible for income tax purposes by employee, rebate for, 253; GST 500-4-6; Policy P-028 (obsolete), P-113R
- incidental to performance, reimbursement to amateur performer or athlete, effect of, V-VI-11

- incurred in supply of services, reimbursement deemed part of consideration for supply, former 178
- input tax credit for, 169
- reimbursed to employee, partner or volunteer, 175; NM 9.4; Policy P-075R
- reimbursed under warranty, 175.1

**Experimental drugs**

- Emergency Drug Release Program, zero-rated, VI-I-2(f)

**Expiration of time**, *see also* Limitation period

- for filing notice of appeal, application for extension, 305
- for filing notice of objection, application for extension, 303–304
- for keeping books and records, 286

**Exploration or exploitation of minerals**

- definition of Canada, 123(2); Policy P-152R
- joint venture election, 273, *see also* Joint venture
- supply of right to, deemed not a supply, 162(1)
- • amounts paid for the resources, Policy P-105R, P-110R

**Export certificate**, *see also* Export distribution centre; Export documentation

- administrative procedures, NM 4.5.2 paras. 15–20
- authorization by Minister to use, 221.1(2); NM 4.5.2 para. 20
- authorization number, 221.1(4)
- defined, 221.1(2)
- invalid use of, increase to net tax, 236.2
- issuance of, 221.1(2)
- notice of authorization, 221.1(4); NM 4.5.2 paras. 20(a)–(d)
- revocation of authorization, 221.1(5)–(6); NM 4.5.2 paras. 20(e)–(g)
- supplier entitled to rely on, VI-V-1.1
- supply under, zero-rated, VI-V-1.1
- • imported taxable supply to recipient, 217“imported taxable supply”(d)

**Export distribution centre**, 273.1; TIB B-088

- certificate
- • authorization for, 273.1(7)
- • invalid use of, increase to net tax, 236.3
- goods for, no tax on importation, VII-11
- zero-rated supply to, VI-V-1.2
- • imported taxable supply to recipient, 217“imported taxable supply”(e)

**Export documentation**, NM 4.5.2, *see also* Export certificate

**Export revenue**

- defined, for export distribution centres, 273.1(1)

**Export revenue percentage**

- defined, for export distribution centres, 273.1(1)

**Export trading houses**, 221.1; NM 4.5.2 paras. 15–20, Appendix B, *see also* Export certificate

**Exporters of Processing Services**, *see* Inward processing

**Exports**, 142(2), VI-V; NM 4.5.2, 4.5.3

- artistic works produced for, 252(2); Policy P-195R
- certificate, *see* Export certificate
- defined, 123(1)
- determining residence status, NM 4.5.1

## Topical Index

### Exports (*cont'd*)

- documentation for, NM 4.5.1, 4.5.2
- excluded from threshold amount for annual or quarterly filing, 249
- goods, 142(2)(a), VI-V; NM 4.5.2
  - beer, spirits and tobacco, exported in bond, zero-rated, VI-V-3; NM 4.5.2 paras. 26, 27
  - by charity, rebate, 260; Policy P-132
  - by non-resident business, rebate, 252(1)
  - delivery outside Canada, 142(2)(a); Policy P-078R
  - duty-free shop, zero-rated, VI-V-11; NM 4.5.2 paras. 34–38
  - generally, zero-rated, 142(2), VI-V-1, 3, 12; NM 4.5.2
  - purchased in Canada by non-resident business, rebate, 252(1)
  - used property, recovery of input tax credit, 176(2) (repealed), 176(4.1) (repealed); GST 400-3-6
- intangible personal property, VI-V-10.1
- intellectual property, VI-V-10; NM 4.5.3 paras. 51, 52
- not taxed, supply not made in Canada, 142(2), 165(1)
- processing services, *see* Processing services
- rebate
  - goods exported by charity, 260; Policy P-132
  - goods exported by non-resident business, 252(1)
- residence status, NM 4.5.1
- services, zero-rated, 142(2)(g), VI-V; NM 4.5.3
  - advertising services, VI-V-8; NM 4.5.3 paras. 25–27
  - advisory services, VI-V-9, VI-V-23; NM 4.5.3 paras. 28, 41
  - agent's services, VI-V-5; NM 4.5.3 paras. 8–11
  - consulting services, VI-V-9, VI-V-23; NM 4.5.3 paras. 28, 41–50
  - emergency repair of cargo container or conveyance, VI-V-6, 6.2; NM 4.5.3 paras. 12–15; Policy P-067R
  - excluded from small supplier threshold, 148(1)(a), (2)(a); Policy P-035
  - financial services, VI-IX
  - generally, VI-V-7; NM 4.5.3; Policy P-169R
  - goods imported temporarily, repair or other service, VI-V-4; NM 4.5.3 paras. 6, 7; Policy P-074
  - insurance services, VI-IX-2
  - legal services, VI-V-23; NM 4.5.3 paras. 41–50; Policy P-206
  - litigation services, VI-V-23; NM 4.5.3 paras. 41–50; Policy P-206
  - manufacturing services for non-residents, *see* Inward processing
  - professional services, VI-V-23; NM 4.5.3 paras. 41–50; Policy P-169R
  - purchasing agent, VI-V-5; NM 4.5.3 paras. 8–11
  - sales representative, VI-V-5; NM 4.5.3 paras. 8–11
  - transportation services, VI-VII
  - warranty of non-resident person, VI-V-13; NM 4.5.3 paras. 29, 30
- softwood lumber, *see* Softwood lumber
- tangible personal property, *see* goods (above)
- tobacco, tax on, GST 800-4
- warranty replacement parts and services, VI-V-13; NM 4.5.3 paras. 29, 30
- zero-rated, VI-V, VI-VI, VI-VII, VI-IX; NM 4.5.2, 4.5.3

### Expropriation, 123(1)“supply”(Q & A)

- deemed not to be severance of land, V-I-9(2)(c) closing words; NM 19.5 para. 14

### Extended warranty, *see* Maintenance contract

### Extension of time

- for filing appeal, 305
- for filing notice of objection, 303, 304
- for filing return, 281; NM 16.2 paras. 39, 40(d)
- for providing information, 281; NM 16.2 paras. 39, 40(d)

### External charge

- defined, for importation of service from foreign branch, 217

### Extinguishment of debt, 182

### Extraction of natural resources, *see also* Mineral; Natural resource

- place of, constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)

### Extra-curricular activities, supplies exempt, V-III-3

### Extremity pump or intermittent pressure pump

- for use in treating lymphedema, zero-rated, VI-II-21.1; NM 4.2 paras. 32, 33

### Eye

- artificial, zero-rated, VI-II-10; NM 4.2 para. 17
- glasses or contact lenses, zero-rated, VI-II-9; NM 4.2 para. 15
  - partly finished lenses or lens blanks and frames, VI-II-32; Policy P-211 (obsolete)
- laser surgery, V-II-5; Policy P-207
- wear, electronic correction of vision, zero-rated, VI-II-9.1

## F

### FACTIP, *see* Foreign Convention and Tour Incentive Program

### FINTRAC

- electronic funds transfer information obtained under ITA, usable for GST/HST, 273.3
- provision of information by CRA to, for limited purposes, 295(5)(d)(viii)

### FIP, *see* Financial institution's percentage

### FST, *see* Federal Sales Tax (FST)

### FTF penalty, *see* Failure to file penalty

### Face value

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

### Facility

- for emission, transmission or reception of telecommunication service
  - effect on place of supply
    - GST, 142.1(2)
    - HST before July 2010, IX-VIII-2; TIB B-078
  - for providing nursing home or residential care, 259(1)“charity”
  - health care, defined, V-II-1

### Facsimile transmission, *see* Telecommunication service

### Factory, constitutes permanent establishment, 123(1)“permanent establishment”(a)(i)

### Failure, *see also* Fraud; Offences; Penalties

- to collect tax, offence, 329(1)
- to comply with conditions for filing separate returns, 239(3)(a)

**Failure (cont'd)**

- to comply with garnishment order, 317(7)
- to comply with legislation, generally, 329(2)
- to file return, offence, 326
- to file return when demanded, penalty, 283; TIB B-100
- to keep adequate records, 286(2)
- to pay tax
  - offence, 329(1)
  - seizure of chattels, 321(1)
- to pay tax when requested on suspicion of being about to leave Canada, seizure of chattels, 322(2)
- to provide foreign-based information or document, 292(8)
- to provide information, penalty, 284
- to remit instalments, interest (and penalty before April 2007), 280(2); TIB B-100; NM 16.2 paras. 9–19
- to remit tax
  - corporation's directors liable, 323
  - interest (and penalty before April 2007), 280(1); TIB B-100; NM 16.2
  - offence, 329(1); NM 16.2 para. 75
  - penalty where return filed late, 280.1; NM 16.2 paras. 25–26; TIB B-100

**Failure to file penalty**, 280.1; TIB B-100; Info Sheet GI-024; NM 16.2 paras. 25–26

**Fair market value**

- currency, where exceeds stated value, 123(1)“money”
- deemed acquisition at, capital real property, 206(2), (3)
- defined, 123(1); NM 19.2.3 paras. 35–46; Policy P-165R
- new housing, rebate based on, 256; NM 19.3.4 paras. 21–22
- non-profit housing, Policy P-165R
- supply for less than, 155
- supply of returnable container not at arm's length, deemed to be at, 176(2)
- supply of used tangible personal property not at arm's length, deemed to be at, 176(4) [repealed]; GST 400-3-6
- tax calculated on, self-supply rules for real property, 191(1)–(4)
- transfer for consideration less than, not at arm's length, liability of transferee, 325(1)
- undivided interest in property transferred by tax debtor, 325(1.1)

**Fairness provisions**, *see* Taxpayer Relief (formerly Fairness)

**False teeth, zero-rated**, VI-II-11; NM 4.2 para. 18

**Farm livestock**

- feed for, zero-rated, VI-IV-2
- feeding system and components, zero-rated, VI-VI-10; *Agriculture and Fishing Property (GST/HST) Regulations*, Sch:1(1)(g)(vi.1), (vi.2)
- zero-rated, VI-IV-1

**Farmee**

- defined, 162(4)

**Farming**, *see also* Agriculture and fishing, zero-rated

- business, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(m)
- defined

- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26
- property or service, *see* Farming property or service

**Farming property or service**

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(3)

**Farmland**, *see also* Agriculture and fishing, zero-rated

- held in joint tenancy, Policy P-183; NM 19.5 paras. 76–97
- meaning of, NM 19.5 para. 29
- sale of, exempt, V-I-9, V-I-10, V-I-11, V-I-12; NM 19.5 paras. 20–40; Info Sheet GI-002
- sharecropping (lease for consideration based on share of production of crops), zero-rated, VI-IV-9; NM 4.4 para. 35; Policy P-253
- transfer to related person and self as joint tenants, Policy P-109

**Farmor**

- defined, 162(4)

**Farm-out agreement**

- natural resources, 162(4)
- defined, 162(1)

**Farm-out of resource property**, Policy P-163 (obsolete)

**Fax**, *see also* Telecommunication service; Telecommunications facility

- ruling requests made to CRA by, NM 1.4 para. 33

**Feathers, taxable**, NM 4.4 para. 2

**Federal government**

- employees abroad, deemed resident in Canada, 132(1)(d)
- obligation to collect GST, 122(a); TIB B-036; GST 400-4
- obligation to pay GST, 122(a); TIB B-036; GST 400-4
- rebate of all GST paid, *GST Federal Government Departments Remission Order*

**Federal qualifying amount**

- defined, *Public Service Body Rebate (GST/HST) Regulations* s. 2

**Federal Sales Tax (FST)**

- diversion of article to non-exempt use, after 1990, 118(6.1)
- estimated, defined, for new housing rebate, 121(1); *Federal Sales Tax New Housing Rebate Regulations*; TIB B-016
- exports after 1990, 70.1(3)
- general anti-avoidance rule, application of, 68.2(2), 121.1
- inventory rebate, 120; *Federal Sales Tax New Housing Rebate Regulations*; TIB B-016, B-040; GST 900
  - direct sellers, restriction, 120(3.1)–(3.2)
  - general anti-avoidance rule, application of, 121.1
  - goods not expected to be sold, 120(2.1)
  - interest on overpayment of, 81.39(1)(b)
  - items removed from tax-paid goods, Policy P-127
  - leasing/rental assets, Policy P-133
  - property seized before 1991, no rebate, Policy P-114 (obsolete)



## Topical Index

### Federal Sales Tax (FST) (*cont'd*)

- time period for determining past usage, Policy P-141 (obsolete)
- trial goods, Policy P-127
- licensed wholesaler, *see* Licensed wholesaler
- new housing rebate, 121; GST 900-1
- condominium unit, 121(3)(b)
- extension of deadlines, 121(2), TIB B-049
- multiple unit residential complex, 121(3)(a)
- specified single unit residential complex, 121(2)
- post-1990 adjustments, 70.1, 118 (Analysis); TIB B-034
- province, goods for use by, 70.1(5)
- rates of, historical listing, GST 800-4
- rebate, *see* inventory rebate *and* new housing rebate (*above*)
- refunds after 1990, limitations, 70.1
- repeal of effective 1991, 118
- student residence, refund or rebate, Policy P-027 (obsolete)
- transitional rules, 117–121

### Feed

- defined, for feedlot purposes, 164.1(1)
- for livestock or poultry, zero-rated, VI-IV-2, 10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2), (3)
- for rabbits, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2)(c)(ii); Finance news release 93-039
- mineral, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2)(a); Finance news release 93-039
- supplied by feedlot, zero-rated, VI-IV-2.1; NM 4.4 para. 39

### Feeding systems

- agricultural, zero-rated, VI-VI-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(vi.1)

### Feeding utensils

- zero-rated as medical devices, VI-II-38; NM 4.2 paras. 56, 57

### Feedlot services

- calculation of consideration, 164.1(2); NM 4.4 para. 39
- feed zero-rated, VI-IV-2.1; NM 4.4 para. 39

### Fees

- application, for license, quota or permit, V-VI-20(c)
- condominium, exempt, V-I-13; NM 19.2.2 para. 21
- cooperative housing corporation, exempt, V-I-13.1; NM 19.2.2 para. 21; NM 19.2.4 para. 10
- corporate takeover, deemed commercial activity, 186(2); NM 8.6 paras. 17–26
- dispensing prescription drugs, zero-rated, VI-I-4
- entry, competitive events, 188(3), (4)
- government, exempt, 189.1, V-VI-20
- imposed by federal or provincial legislation, included in consideration, 154; *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029
- legal, *see* Lawyer: services of; Professionals and professional services
- natural resources, 162(1); Policy P-105R, P-110R
- professional, *see* Professionals and professional services
- tribunal, board or commission, exempt, V-VI-20(g)
- tuition, exempt, V-III-2, V-III-6, V-III-7, V-III-8, V-III-11, V-III-16; Policy P-231

### Feminine hygiene product

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
  - British Columbia, Sch. 4, s. 8 [repealed]
  - Nova Scotia, Sch. 2, s. 8
  - Ontario, Sch. 1, s. 8
- zero-rated, VI-II.1-1

### Ferry services

- exempt (domestic), V-VIII-1; NM 28.1 paras. 2–52
- zero-rated (international), VI-VII-13; NM 28.1 paras. 2–52; NM 28.3 para. 18

### Fertilizer

- applicator, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(viii.1); Finance news release 93-039
- meaning of, Policy P-235(obsolete); NM 4.4 paras. 19–31
- production and marketing of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(h)
- zero-rated in bulk, VI-IV-5; NM 4.4 paras. 18–31; Info Sheet GI-048

**Fibre-optic transmission system**, *see* Telecommunications facility

### Fibre powdered mix

- not zero-rated, Policy P-240

### Field sprayer

- zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(viii); NM 4.4 Schedule

### Filing

- electronically, *see* Electronic filing
- frequency, *see* Reporting period
- joint returns, 228(7)
- of forms, *see* Election (that can be made); Return

**Film**, *see also* Place of amusement

- direct cost of, defined, V-VI-1 [repealed]

### Final recipient

- defined, for HST place of supply rules
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 1

### Finance, Department of

- communication of information to, 295(5)(d)(i)

**Financial institution**, *see also* Financial service(s); Listed financial institution

- acquisition of a business, change-in-use rules, 205(4)–(5)
- allocation of input tax credits
- before March 2008, 141.01(5); GST 700-5-1
- taxation years ending after March 2008, 141.02; TIB B-098, B-099
- objection by, 301(1.21)
- allocation of tax between provinces, 225.2; TIB B-083R, *see also* Selected listed financial institution
- amalgamation involving, 141.02(4), 149(2), 205(6)
- annual information return, *see* information return (below)

Financial institution (*cont'd*)

- bad debt on accounts receivable purchased within corporate group, 231(2)
- bank, list of products and services, NM 17.2
- becoming, change-in-use rules, 205(2)
- capital property of
  - personal property, 204, 205
  - real property, 206(2)–(5)
- ceasing to be, change-in-use rules, 205(3)
- credit union, NM 17.8
- *de minimis*, 149(1)(b); NM 17.7
- deemed, following election for exempt supplies, 151
- defined, 123(1), 149; GST 300-4-7; NM 17.6, 17.7
- election re automobile and aircraft benefits to employees, additional tax, 173(3)(c)
- exports of services zero-rated, VI-IX-1, 2
- GST treatment of products and services, NM 17.2
- goodwill, sale of, 167.1
- HST special calculation, *see* Selected listed financial institution
- importation rules, 217.1–220; TIB B-095
- information return required annually, 273.2(1)
  - penalty for wrong or missing information, 284.1
- input tax credit allocations, 141.02; GST 700-5-1; TIB B-098, B-099
- interference with remittance of tax, 323.1 (draft)
- lease payments redirected to, remittance of tax, Policy P-131R
- listed, *see* Listed financial institution
- meaning of “exclusive” and “all or substantially all” for, 123(1)“exclusive”, 141(1)–(4)
- multi-province, *see* Selected listed financial institution
- registered pension plans and RRSPs
  - rebate to, 261.01; TIB B-XX4
  - whether an SLFI, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 13, 3(f)
- remittance over \$50,000 required to be made through, 278(3); NM 7.5 para. 3
- seizure of property before 1991, no FST inventory rebate, Policy P-114 (obsolete)
- selected listed, *see* Selected listed financial institution
- services exempt, 123(1)“financial service”, V-VII; NM 17.2
- trust company, list of products and services, TIB B-057; NM 17.2
- windup into,
  - change-in-use rules, 205(7)
  - input tax credit apportionment after, 141.02(5)

**Financial institution’s percentage**

- defined
  - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 19, 22–27
    - bank, s. 25
    - corporation, s. 23
    - deferred profit sharing plan, s. 35
    - employee benefit plan, s. 37
    - employee life and health trust, s. 37
    - employee trust, s. 37
    - employees profit sharing plan, s. 35

- exchange-traded fund, ss. 33, 34
- individual, s. 22
- insurer, s. 24
- investment plan, ss. 28–32
  - non-stratified investment plan, ss. 29, 30, 34, 70
  - stratified investment plan, ss. 29, 30, 33, 69
  - transitional rules for 2010, ss. 69–70
- loan corporation, s. 25
- pension entity, s. 35
- qualifying partnership, s. 26
- registered supplementary unemployment benefit plan, s. 37
- retirement compensation arrangement, s. 35
- trust or loan company, s. 26

**Financial instrument**

- certificate evidencing, no tax on importation
- no GST on importation, VII-10
- no HST on bringing into participating province, X-I-17
- defined, 123(1); NM 17.1
- issue, processing, etc. of, constitutes financial service, 123(1)“financial service”(d)

**Financial revenue**

- defined, 149(1)(b), 149(4.01)

**Financial service(s), GST 700, *see also* Financial institution; Insurance**

- arranging for, 123(1)“financial service”(l); Policy P-239 Example 7
- automated bank machine, Info Sheet GI-006
- barter exchange network activities excluded, 181.3(6)
- capital property used in supply of, 198
- clearing services, *see* Clearing and settlement services
- combined supply including, 139
- deemed made, by tax refund discounter, 158(b)
- defined, 123(1); *Financial Services and Financial Institutions (GST/HST) Regulations*; TIB B-017, B-057, B-105; NM 17.1.1, 17.2, 17.2.3
  - amendments in 2010, TIB B-105
- election to deem intra-group supplies to be, 150
- excluded from definition of “commercial service”, 123(1)“commercial service”(b); Policy P-151
- excluded from small supplier threshold, 148(1), 148(2)
- exempt, V-VII
- exported, zero-rated, VI-IX; GST 300-3-9
- Harmonized Sales Tax (HST), TIB B-083R, *see also* Selected listed financial institution
- insurer, of, NM 17.2.3
- investment dealer, of, NM 17.1.1
- membership supplied with share, deemed not to be, 140
- mutual fund trailer commission servicing fees, Policy P-119
- non-financial institution, of, 185, 198
- of individual, 185(2)
- pawnbrokers, Policy P-129
- redemption of coupon, deemed not to be, 181(1)
- settlement services, *see* Clearing and settlement services
- stockbroker, of, NM 17.1.1
- trust company, of, TIB B-057

## Topical Index

- Financial service(s) (*cont'd*)
- zero-rated, VI-IX
  - • excluded from small supplier threshold, 148(1)(a), (2)(a); Policy P-035
- Fines**, *see* Offences; Penalties
- Finished inventory**
- defined, for export distribution centres, 273.1(1)
  - percentage total value added, 273.1(3)
  - percentage value added attributable to non-basic services, 273.1(2)
- Fire commission, may apply to be municipality**, 123(1)“municipality”(b); TIB B-046
- Fire department**, *see* Para-municipal organization
- Fire hydrant, relocation of, exempt**, V-VI-21, Policy P-177R
- Fire protection service supplied to government or municipality**, V-VI-20(g)
- Firewood**, *see* Wood
- First buyer (of continuous transmission commodity)**
- defined, VI-V-15.1
- First Nations**, *see* Indians and Indian bands
- First seller (of continuous transmission commodity)**
- defined, VI-V-15.1
- First resale**
- defined, for HST residential property transitional rules (2010), *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 51(3), 52(3), 53(3)
- First reseller**
- defined, for HST residential property transitional rules (2010), *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 51(3), 52(3), 53(3)
  - resale of grandfathered residential complex, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 51(3)–(5), 52(3)–(5), 53(3)–(5)
- First supplier (of tour package)**
- deemed, HST transitional rule, 163(2.2)
  - defined, 163(3)
- First-time homebuyer**
- Nova Scotia new housing rebate limited to, 254(2.1)(b)(i), 254.1(2.1)(b)(i), 255(2.1)(b)(i), 256(2.1)(c)(i)
- First use**
- defined, for new residential housing rebate, 256.2(1)
- First variant year**
- defined, 236.5(1)(a)
- Fiscal month**, GST 500-2-1
- as reporting period, 245(2)(b), 246
  - • election for HST transitional year, 363.1(a), (b)(i); *New Harmonized Value-added Tax System Regulations* s. 57
  - chosen by registrant, 243(2); GST Form 71
  - • criteria for acceptance by CRA, Policy P-008
  - defined, 123(1), 243(2)
  - determination by Minister, 243(4)
- Fiscal quarter**, GST 500-2-1
- as reporting period, 245(2)(c), 247, 249(2)
  - • election for HST transitional year, 363.1(b)(ii), *New Harmonized Value-added Tax System Regulations* s. 57(b)(ii)
  - chosen by registrant, 243(1); GST Form 71
  - defined, 123(1), 243(1)
  - determination by Minister, 243(4)
- Fiscal year**, GST 500-2-1
- as reporting period, 245(2)(a), 248, 249(1)
  - • automatic for new registrants, 245(2)(a)(ii); TIB B-072
  - • instalments required, 237; GST 500-2-1
  - defined, 123(1), 244; Policy P-068
  - • for segregated fund or investment plan that is SLFI, 244.1
  - partner, of, 244(2)
  - to be calendar year, election, 244(1)
  - to be fiscal period of business, election, 244(2)
- Fishing**, *see also* Agriculture and Fishing, zero-rated
- bait, *see* Bait
  - equipment, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:2(2), (3); Info Sheet GI-049
  - fish, zero-rated, VI-III-1, VI-IV-8; NM 4.3, para. 5, 4.4 para. 34; Info Sheet GI-049
  - fish eggs, for hatching, zero-rated, VI-IV-4; NM 4.4 para. 17; Info Sheet GI-049
  - licence
    - • commercial, not taxed, 162(1); Policy P-105R, P-110R
    - • consumer, taxable, 146(b), (c), V-VI-20(j)
  - marine animals, zero-rated, VI-IV-8; NM 4.4 para. 34
  - mounts, Info Sheet GI-047
  - nets and equipment, zero-rated, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:2(2), (3); Info Sheet GI-049
  - package, whether eligible for non-resident rebate, Info Sheet GI-046
  - vessel, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:2(1); Info Sheet GI-049
  - zero-rating, VI-IV; NM 4.4
- Fixed place of business**
- meaning of, Policy P-208R
- Fixtures, jigs, molds, dies and tools**
- supplied to non-resident, zero-rated, VI-V-14; NM 4.5.2 paras. 46, 47
- Flavoured ice waters, taxable**, VI-III-1(j); NM 4.3 paras. 71–73
- Flax seed, zero-rated**, VI-IV-3; NM 4.4 para. 15
- Flight instruction, whether exempt**, V-III-8
- solo flying time portion, whether included, Policy P-034R
- Flights**, *see* Charter flights; Passenger transportation service
- Flipper (of residential property)**, *see* First reseller
- Floating home**
- British Columbia HST, Info Sheet GI-081
  - constitutes personal property for certain rules, 142(3)(a), 220.01, VI-V-24, IX-1-2; NM 4.5.2 para. 50; NM 19.1 paras. 48–50
  - constitutes real property, 123(1)“real property”(c)
  - constitutes residential complex, 123(1)“residential complex”(e)
  - constitutes residential unit, 123(1)“residential unit”(a)
  - construction of, timing rule, 190.1(1)

Floating home (*cont'd*)

- defined, 123(1); NM 19.2 paras. 7–8
- excluded from FST new housing rebate, 121(1)“specified single unit residential complex”
- mooring facilities, right to use exempt, V-I-13.2; NM 19.2.2 para. 22
- new housing rebate, 254(2), 256(2.2)
- Ontario HST, Info Sheet GI-082
- PEI HST, Info Sheet GI-145
- parking space leased to owner or occupant, V-I-8.1(c); NM 19.2.2 para. 20
- removed from HST province, rebate of provincial tax, 261.1; TIB B-080
- substantial renovation of, timing rule, 190.1(2)
- supplier of, 123(1)“builder”(c)
- used, no HST, X-I-25
- wharf, right to use exempt, V-I-13.2; NM 19.2.2 para. 22

**Floor space, prescribed for new housing rebate,** 121(1)“estimated federal sales tax”; *Federal Sales Tax New Housing Rebate Regulations*; TIB B-016

**Flowers**

- supplied by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(a)
- taxable, NM 4.4 para. 2

**Fluoroscopy,** *see* Radiological services

**Flying clubs, treated as vocational schools if certified,** Policy P-039 (obsolete)

**Flying time, solo**

- whether exempt as instruction, Policy P-034R

**Fodder crops, zero-rated,** VI-IV-2; NM 4.4 para. 9; Info Sheet GI-107

**Foliage, taxable,** NM 4.4 para. 2

**Fondue chocolate,** Policy P-079R

**Food,** *see also* Meals; specific names of foods that are not zero-rated

- allowance or reimbursement for, NM 9.3 para. 53; NM 9.4 para. 38; GST 400-3-3
- and Drugs Act and Regulations, drugs listed under, *see* Drugs
- basic groceries, zero-rated, VI-III-1; NM 4.3
- expenses, input tax credit limited to 50%, 236(1); NM 8.2 paras. 50–67
  - exception for charities, 236(2)
  - special rule for long-haul truck drivers, 236(1)(b)(ii)
- expenses, Ontario/BC HST input tax credit denied to large business, 236.01; *New Harmonized Value-added Tax System Regulations, No. 2, s. 28(1)(h)*
- gift basket, whether zero-rated, NM 4.3 paras. 163–164
- prepared, *see* Prepared food
- supplied by public sector body
  - for poor, aged, disabled, etc., exempt, V-V.1-4, V-V.1-5.2, V-VI-14, V-VI-15
- supplied by school authority
  - in extra-curricular activities, exempt, V-III-3
  - in school cafeteria, exempt, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; TIB B-026
- supplied to educational institution, exempt, V-III-14
- supplied to hospital, exempt, V-II-11

- zero-rated, rules and exceptions, VI-III-1; NM 4.3

**Food and Drugs Act and Regulations, drugs zero-rated,** VI-I-2

**Foot**

- artificial, zero-rated, VI-II-22; NM 4.2 para. 38
- crippled, appliance made to order, zero-rated, VI-II-24; NM 4.2 para. 40

**Footwear**

- children’s, provincial point-of-sale rebate, *see* Children’s clothing
- for person with crippled or deformed foot, zero-rated, VI-II-24.1; NM 4.2 paras. 41, 42

**Forage mixture, zero-rated,** NM 4.4 para. 13

**Forces,** *see* Armed forces

**Foreign bank,** *see* Authorized foreign bank

**Foreign bank branch**

- conversion of subsidiary to, 167.11
- defined, 167.11(1)
- permitted to register for GST, 240(3)(e)

**Foreign carrier, supplies to, zero-rated,** VI-V-2, 2.1; NM 4.5.2 paras. 21–25; NM 4.5.3 paras. 1–4; Policy P-076, P-142 (obsolete)

**Foreign convention,** *see* Convention: foreign

**Foreign Convention and Tour Incentive Program**

- domestic conventions, no tax on admission to non-resident, 167.2; Info Sheet GI-027
- foreign convention rebates
  - paid to sponsor by organizer, 252.4(2); Info Sheet GI-031
  - rebate to sponsor, 252.4(1), (2); Info Sheet GI-029
  - rebate to non-resident exhibitor, 252.3; Info Sheet GI-028
  - rebate to unregistered organizer, 252.4(3); Info Sheet GI-030
- rebate to non-resident tour operator [before 2018], 252.1(3); Info Sheet GI-033
- rebate to non-resident purchasing tour package [before 2018], 252.1(2); Info Sheet GI-032

**Foreign currency, value of consideration expressed in,** 159; NM 3.6

**Foreign government**

- aircraft operated for, supplies to carrier zero-rated, VI-V-2(b); NM 4.5.2 paras. 21–25; NM 4.5.3 paras. 1–4
- communication of information to permitted, 295(5)(b)
- diplomats of, *see* Diplomats
- ship operated for, supplies to carrier zero-rated, VI-V-2(b); NM 4.5.2 paras. 21–25; NM 4.5.3 paras. 1–4
- tourist literature imported by, no tax on importation
  - no GST on importation, VII-3(a)
  - no HST on bringing into participating province, X-I-12(a)
- visiting forces of, *see* Visiting forces

**Foreign university**

- whether a “university”, Policy P-214R

**Foreign-based information or document**

- defined, 292(1)
- failure to provide, 292(8)
- requirement to provide, 292(2)

## Topical Index

- Forestry products or resources, right to**, 146(c), 162, V-VI-20(k); Policy P-110R
- Forfeiture of deposit**, 182
- Forgiveness of debt**
- retransfer of security interest, not a supply, 134; Policy P-115, P-120, P-122
  - under *Companies' Creditors Arrangement Act*, treated as bad debt, Policy P-084R
- Form**
- false statement in, penalty, 285
  - prescribed, *see* Prescribed: forms
- Former spouse**
- defined, 123(1)
- Formulas**
- negative amounts in, 125
  - run amok, 123(1)“basic tax content”, 363(2)
- Formulated liquid diet product**
- zero-rated, NM 4.3 paras. 160–161
- Foster care service, in Ontario**, Info Sheet GI-123
- Foundations for mobile homes**, Policy P-070R
- Fox, taxable**, NM 4.4 para. 7
- Fraction**, *see* Consideration: fraction; Tax: fraction
- Fractions of a cent (of tax)**, 165.2(2)
- Frames**
- for prescription eyeglasses, zero-rated, VI-II-32; Policy P-211 (obsolete)
- Franchise**
- fees, normally taxable [no exempting provision]
  - sale of, whether taxable, 167(1), (1.1); Policy P-179, P-181; NM 14.4 paras. 21–23
- Fraud**, *see also* Offences; Penalties
- no time limit for reassessment, 298(4)(b)
- Free supplies**
- exempt, V-V.1-5, V-VI-10
  - made to further or promote another endeavour, 141.01(4); NM 8.3 para. 30
- Freedom of information legislation**
- fees paid to government or municipality under, exempt, V-VI-20(f)
- Freight forwarders**
- services provided to non-resident, zero-rated, VI-VII-12; NM 28.2 paras. 91–98
- Freight transportation service**, VI-VII; NM 28.2; TIB B-055, *see also* Carrier
- declaration by shipper for zero-rating, VI-VII-7(a); NM 28.2 Appendix
  - defined, VI-VII-1(1), IX-VI-1; NM 28.2 para. 15; Policy P-050 (obsolete)
  - for Nova Scotia 2010 transition, *Nova Scotia HST Regulations* s. 1(1)
  - dump truck operators and gravel pit owners, Policy P-157; NM 28.2 paras. 54–55
  - HST on
    - destinations in two provinces, 136.3; NM 28.2 para. 78
    - place of supply, *see* Place of supply: province
      - transitional rules, 359; TIB B-077
  - inbound (to Canada), zero-rated, VI-VII-8, 9, 10; NM 28.2 paras. 68–71
  - incidental services relating to, NM 28.2 paras. 27–39, 53
  - included in price of goods, 138; Policy P-159R1, P-160R
  - interline settlements, zero-rated, VI-VII-11; NM 28.2 paras. 44–62
  - international carrier, sale of fuel to zero-rated, VI-V-2, 2.1; NM 4.5.2 paras. 21–25; NM 4.5.3 paras. 1–4; Policy P-006, P-076, P-142 (obsolete)
  - international freight forwarding, zero-rated, VI-VII-12; NM 28.2 paras. 91–98
  - international shipping corporation, deemed non-resident, 132(5)
  - loading services, NM 28.2 paras. 22, 24, 30
  - outbound (from Canada), zero-rated, VI-VII-6, 7; NM 28.2 paras. 63–67
  - packing services, NM 28.2 paras. 31–32
  - person who supplies, 123(1)“carrier”
  - provided by subcontracted carrier, VI-VII-11; NM 28.2 paras. 44–62
  - reload centre, services at, NM 28.2 paras. 21–22; Policy P-050
  - separate supplies, deemed, 136.3; NM 28.2 para. 78
  - shunting services, NM 28.2 para. 23
  - stevedoring, NM 28.2 paras. 24–25
  - towing services, NM 28.2 para. 6
  - transitional rules
    - GST, 343
    - HST (1997), 359; TIB B-077
    - HST (2010), *New Harmonized Value-added Tax System Regulations* s. 43(13)
    - Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 3(2)(b), 19(2)(c)
    - PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.25(13); Info Sheet GI-140
  - water, exempt, V-VI-23; Info Sheet GI-011
- French language instruction, exempt**, V-III-11
- Frequency of filing**, *see* Reporting period
- Freshwater animals, zero-rated**, VI-IV-8; NM 4.4 para. 34
- Fringe benefits**, 170, 173; NM 9.1
- Frozen ices, taxable**, VI-III-1(j); NM 4.3 paras. 71–73
- Frozen pudding, single serving taxable**, VI-III-1(k), (o)(v); NM 4.3 para. 74
- whether packaged/sold in single servings, Policy P-213
- Frozen yoghurt, single serving taxable**, VI-III-1(k), (o)(v); NM 4.3 paras. 74–84
- Fruit**
- bars, taxable, VI-III-1(l); NM 4.3 paras. 85–86
  - coated with chocolate, sugar, etc., taxable, VI-III-1(e); NM 4.3 paras. 45–54
  - drinks and fruit juices, *see* Beverages
  - drops, taxable, VI-III-1(l); NM 4.3 paras. 85–86
  - picker or harvester, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(b)(vii); Finance news release 93-039
  - prepared platters of, taxable, VI-III-1(o.3); NM 4.3 paras. 114–118
  - rolls, taxable, VI-III-1(l); NM 4.3 paras. 85–86
  - snack foods, not-zero-rated, VI-III-1(l); NM 4.3 paras. 85–86

Fruit (*cont'd*)

- zero-rated, generally, VI-III-1

**Fuel**

- British Columbia HST
- point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 4, s. 10 [repealed]
- excise tax on, I-9, I-9.1; GST 800-1
- rates of, historical list, GST 800-4
- transportation rebate program, 68.4; GST 800-1 paras. 21–23
- excluded from non-resident business rebate for goods exported, 252(1)(c)
- export of, evidence of, NM 4.5.2 Appendix A.2.B
- FST inventory rebate, *Federal Sales Tax Inventory Rebate Regulations* ss. 3(b), (c), 4(a)B(i)
- provided to registered carrier for use in international transportation, zero-rated, VI-V-2.1; NM 4.5.2 paras. 24, 25; Policy P-006, P-142 (obsolete)
- provided to unregistered foreign carrier, zero-rated, VI-V-2; NM 4.5.3 paras. 1–4; Policy P-076, P-142 (obsolete)
- tax rebate (non-GST), 68.4; GST 800-1 paras. 21–23

**Fuel-inefficient vehicle**

- excise tax on, I-6

**Functional relationship**

- between imported goods and commercial service, Policy P-151

**Funding by government**

- effect on input tax credit eligibility, 141.01(1.2); NM 8.1 paras. 28–30
- government funding, defined
- of a particular person, *Public Service Body Rebate (GST/HST) Regulations* s. 2
- of a residential complex, 191.1(1)
- included in gross revenue calculation for charities' small supplier threshold, 148.1(1)(a)(ii)
- is not a supply, 123(1)“supply”
- non-profit organization, for rebate, 259(1)“percentage of government funding”, 259(2); *Public Service Body Rebate (GST/HST) Regulations* s. 3; TIB B-025
- public college, 123(1)“public college”(a); Policy P-186R
- subsidized housing, self-supply calculation, 191.1
- transit authority, V-VI-1“transit authority”(b)(i)

**Fund-raising**

- activities by charity, exempt, V-V.1-3
- event
- charity, whether exempt, V-V.1-2, V-VI-2(m)(iii)
- donation included in consideration for supply, V-V.1-2, V-VI-3, 18
- excluded from exemption for supplies for relief of poverty or distress, V-V.1-5.2, V-VI-14
- sales by volunteers, exempt, V-V.1-3, V-VI-3.1, V-VI-4

**Funeral services (prepaid), see also Burial**

- defined
- for GST 1997 transition, 344(1)
- for HST 1997 transition, 360(1)
- for HST 2010 transition, *New Harmonized Value-added Tax System Regulations* s. 47(1)

- for HST 2013 transition, *New Harmonized Value-added Tax System Regulations* s. 58.29(1)
- Nova Scotia 2010 transition, *Nova Scotia HST Regulations* s. 1(1)
- timing of GST application, TIB B-091
- transitional rules
- GST, 344
- HST (1997), 360; TIB B-077
- HST (2010), *New Harmonized Value-added Tax System Regulations* s. 47; Info Sheet GI-074
- Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 19(3)(g)
- PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.29; Info Sheet GI-142
- substitution of supplier, Policy P-071R (obsolete)

**Fur and animal hides, taxable, NM 4.4 para. 2**

**Fur-bearing animals, taxable, NM 4.4 para. 7**

**Furniture**

- not considered part of mobile home, 123(1)“mobile home”

**Futures contract, constitutes financial instrument, 123(1)“financial instrument”(f)**

**Fyber**

- not zero-rated, Policy P-240

**G**

**GAAR, see General anti-avoidance rule**

**GST application rulings, NM 1.4**

**GST-extra or GST-inclusive, see Tax-extra or tax-inclusive pricing**

**GST/HST NETFILE, see Electronic filing**

**Gallery, see Art gallery**

**Gambling, see Bets**

**Game of chance, GST 500-6-10, see also Bets; Competitive event**

- betting on, 187
- defined, 123(1)
- non-commercial, admission exempt, V-V.1-6, V-VI-5
- prescribed registrant (lottery corporation), supplies by, 188(5); *Games of Chance (GST/HST) Regulations*; TIB B-018
- prizes paid out, 188(1)
- excluded from small supplier threshold calculation, 148
- supply of right to play in, by charity, whether exempt, V-V.1-1(i), V-V.1-3(c), V-VI-3.1(c), V-VI-2(k), 5.11; *Games of Chance (GST/HST) Regulations* s. 4; TIB B-018

**Gaming activity**

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

**Gaming machine**

- certain supplies not taxed, 188.1(4)(a.1), (a.2)
- defined, 188.1(1)
- specified gaming machine supply, defined, 188.1(1)

**Garbage collection services**

- exempt, V-VI-20(h)
- meaning of, Policy P-199R

## Topical Index

- Garnishment (of amounts payable to tax debtor)**, 317; GST 500-3-3
- province, amounts payable by, 317(12)
- Gas**
- natural, *see* Continuous transmission commodity; Natural gas
  - petroleum, *see* Gasoline
  - storage charges, Policy P-074
- Gasoline**, *see also* Fuel
- British Columbia HST
  - defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
  - point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 4, s. 10 [repealed]
  - excise tax on, I-9; GST 800-1
  - rates of, historical list, GST 800-4
  - refund of, 68.16; GST 800-1 paras. 19–20
  - excluded from non-resident business rebate for goods exported, 252(1)(c)
- Gastro-intestinal tube**
- zero-rated as medical device, VI-II-5.2; NM 4.2 para. 10
- Gay couples**, *see* Common-law partner
- Geese**
- down, taxable, NM 4.4 para. 2
  - zero-rated, VI-IV-1; NM 4.4 para. 5
- Gelatine**
- flavoured, taxable in single servings, VI-III-1(n); NM 4.3 para. 27
  - salad, whether taxable, VI-III-1(0.1); NM 4.3 paras. 105, 108
- General anti-avoidance rule**, 274; TIB B-045; NM 16.4
- application to FST transitional rules and rebates, 121.1
  - application to pre-1991 FST, 68.2(2)
- General retail sales tax rate**
- defined, *Taxes, Duties and Fees (GST/HST) Regulations* s. 2(1)
- General sales tax rate**
- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)
- Generation of electricity**
- joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(e)
- Gift**, *see also* Donation
- basket of food, whether zero-rated, NM 4.3 paras. 163–164
  - certificate
  - meaning of, Policy P-202
  - used as consideration, 181.2
  - constitutes supply, 123(1)“supply”
  - from non-HST province to HST province, under \$60, no HST, X-I-6
  - from outside Canada, non-taxable up to \$60, VII-1, *Customs Tariff* 98.16
  - to charity or political party
  - excluded from consideration for supply, V-V.1-2, V-VI-3, 18
  - included in gross revenue calculation for small supplier threshold, 148.1(1)(a)(i)
  - to performer or athlete, effect on exemption for supply of admission to event, V-VI-11
- Ginger ale**, *see* Carbonated beverages
- Gingerbread houses**
- zero-rated, NM 4.3 para. 45 (footnote)
- Ginseng, taxable**, VI-III-1; NM 4.3 para. 150
- Glasses and contact lenses, zero-rated**, VI-II-9; NM 4.2 para. 15
- Goats, zero-rated**, VI-IV-1; NM 4.4 para. 5
- Gold bars**, *see* Precious metal
- Golf club securities**, Policy P-098R
- Goods**, *see also* Personal property; Tangible personal property
- damaged or defective, rebate after importation, 215.1(1)
  - defined to follow *Customs Act*, 123(1)
  - delivered before 1991, 337(1), 337(1.1)
  - delivered in participating province, HST applicable, IX-II-1; TIB B-077
  - exported, *see also* Exports
  - by non-resident business, rebate for, 252
  - from HST province, rebate, 261.1; TIB B-080
  - supply outside Canada, not taxed, 142(2)(a), 165(1); Policy P-078R
  - zero-rated, VI-V
  - for use in commercial activity, no HST, X-I-22
  - HST on, *see* Harmonized Sales Tax
  - held in bond by Canada Customs
  - supply of, 144
  - transportation of, VI-VII-1(1)“place outside Canada”, VI-VII-6, 8, 9, 10
  - importation of, tax on, 212–216; GST 300-8
  - input tax credit, 169(1), 169(2)
  - provincial portion of HST, 212.1, 220.06; TIB B-079, TIB B-081, B-XX5
  - transitional application (1997), 349(3), 352; TIB B-077
  - transitional application (2010), *New Harmonized Value-added Tax System Regulations* ss. 39(2), (3)
  - transitional application (PEI, 2013), *New Harmonized Value-added Tax System Regulations* ss. 58.21(2), (3)
  - in non-HST province by HST resident, rebate, 261.2
  - in inventory, FST rebate for (transitional), 120(2)
  - in transit, not subject to HST, 220.03
  - no FST after 1990, 118(1)
  - non-taxable importations, 213, Sch. VII
  - not expected to be sold, no FST inventory rebate, 120(2.1)
  - processing for non-resident, 213.2, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(d)
  - removed from participating province, rebate, 261.1; TIB B-080
  - returned after 1990, transitional rule, 337(9) [repealed]; TIB B-034
  - returned after importation on consignment, rebate, 215.1(2)–(3)
  - returned after March 1997, HST transitional rule, 352(11); TIB B-077
  - seizure of for non-payment of tax, 321, 322
  - tax on
  - on bringing goods into HST province from non-HST province, 220.05; TIB B-079, B-XX5
  - on importation from outside Canada
  - federal tax, 212
  - provincial tax, 212.1, 220.06, 349(3); TIB B-081, B-XX5
  - taxable supply of, 165(1)

Goods (*cont'd*)

- tax-paid, defined (for FST rebate), 120(1)
- transitional rules for HST, *see* Transitional rules (HST)

**Goods and services tax**, *see* everywhere

**Goodwill**

- sale of
- excluded from sales for reporting period frequency, 249(1)(a)A, 249(2)(a), (b)
- excluded from sales for small supplier threshold, 148(1)(a), (2)(a)
- medical or dental practice, Policy P-166
- whether taxable, 167.1; NM 14.4 para. 26

**Government**, *see also* Municipality; Provinces and provincial law; Public sector body

- capital personal property, sale of, 200(4)
- constitutes public sector body, 123(1)“public sector body”
- deemed not non-profit organization, 123(1)“non-profit organization”
- defined, 123(1)
- excluded from acting as operator in joint venture election, 273(1.1)
- excluded from non-profit organization status, 123(1)“non-profit organization”
- federal, *see* Federal government
- fees, exempt, 189.1, V-VI-20
- foreign, *see* Foreign government
- funding, *see* Funding by government
- obligations to pay and collect tax, 122; *Specified Crown Agents (GST/HST) Regulations*; TIB B-006, B-036
- organization, prescribed provincial, 259(1)“non-profit organization”
- projects with U.S., *Joint Canada-United States Government Projects Remission Order*
- provincial, application of GST, 122; TIB B-006; GST 400-4; NM 18.2
- rebate of GST paid, *GST Federal Government Departments Remission Order*
- sale of capital personal property, 200(4)
- services, exempt, V-VI-20, 21, 22, 23
- subsidized housing, calculation of self-supply tax, 191.1
- supplies by
  - exempt, V-VI-4, 5, 8–15, 19–24
  - standard services, exempt, V-VI-20, 21, 22, 23
  - taxed, 146
- transfer payments by, whether a supply, Policy P-061

**Government entity**

- defined, re disclosure of confidential information, 295(1)

**Governor General, supplies for use of, zero-rated**, VI-VIII-1 [repealed]

**Grain handling or processing equipment, zero-rated**, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(f); NM 4.4 Schedule

**Grains, when zero-rated**, VI-IV-2; NM 4.4 para. 9; Info Sheet GI-107

**Grandfathered residence**

- for HST, 351(1), (2)

**Grandfathering dates**

- Harmonized sales tax (HST)
  - 1997 implementation, 348; TIB B-077
  - 2010 implementation (Ontario, BC)
    - residential property, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 48(1)“qualifying date”, 51(1), 52(1), 53(1)
  - 2013 implementation (PEI)
    - residential property, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 58.04(1), 58.05(1), 58.06(1)
- instalment sales — October 31, 1989, 118(3)–(5)
- leases, Policy P-020 (obsolete)
  - automobiles — December 31, 1990, 340(3)(a); Policy P-043 (obsolete), P-101 (obsolete)
  - general — August 7, 1989, 340(6), (7)
  - health care equipment — December 31, 1990, 340(3)(b)
  - newspapers and magazines — December 31, 1990, 337(4)
  - property delivered before 1991 — April 30, 1991, 337(1)
  - residential property — October 13, 1989, 336(2)–(5)
  - services
    - performed after 1990 — August 31, 1990, 341(3)
    - performed before 1991 — April 30, 1991, 341(1), (2)
  - subscriptions — December 31, 1990, 337(4)

**Granola products, when zero-rated**, VI-III-1(h); NM 4.3 paras. 46, 62–65; Info Sheet GI-021

**Grantor**

- defined, 191.1(1); *Public Service Body Rebate (GST/HST) Regulations* s. 2

**Grants by government**, *see* Funding by government

**Grape juice**, *see* Juice: grape

**Gratuities**

- not taxed where voluntary, 153 (Q & A)

**Gravel**

- constitutes mineral, 123(1)“mineral”
- pit owners, dump truck operator charges not interlining, Policy P-157 (obsolete); NM 28.2 paras. 54–55
- taxable, NM 4.4 para. 2

**Grazing land, lease of, election**, 211(1); NM 4.4 paras. 37–38; *Non-Profit Grazing Associations (GST/HST) Remission Order*

**Gripping device, designed for disabled persons**

- zero-rated, VI-II-38; NM 4.2 paras. 56, 57

**Groceries**

- defined
  - basic groceries, *Streamlined Accounting (GST/HST) Regulations* ss. 2(1), 15(1)
  - simplified accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations* ss. 3–10 (repealed); GST 600-1
- zero-rated, VI-III; NM 4.3

**Gross compensation**

- defined, 285.1(1), (12)(c)

**Gross negligence penalty**, 285

**Gross revenue**

- defined
  - for charity small supplier threshold, 148.1(1)



## Topical Index

- Gross revenue (*cont'd*)
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 16(1), 20(a)
- Ground lease**, *see* Land: lease of
- Group care (residential), in Ontario**, Info Sheet GI-123
- Group insurance**
- arranging for, meaning of, Policy P-239 Example 7
  - policyholder in corporate group, premiums paid to, Policy P-161 (obsolete), P-182R
- Group registration**, *see also* Registration (for GST/HST)
- group of selected listed financial institutions, 241(1.1)–(1.2)
- Groups of individuals**
- application for non-resident rebate for accommodation, 262(3)
- Guarantee**, *see also* Construction: bond; Warranty
- in respect of financial instrument, 123(1)“financial instrument”(h), 123(1)“financial service”(e); NM 17.1 para. 41
- Guardian**, *see* Receiver
- Guide dog, supply of and training individual to use**
- zero-rated, VI-II-33, VI-II-33.1 [repealed]; NM 4.2 paras. 49, 50
- Guitar lessons, exempt**, V-III-9; *Equivalent Courses (GST/HST) Regulations*; TIB B-014
- Gum (chewing), taxable**, VI-III-1(e); NM 4.3 para. 45
- Gumball machines, calculation of tax**, 165.1(2)
- H**
- HST**, *see* Harmonized Sales Tax
- Hamlet**, *see* Municipality
- Hand, artificial, zero-rated**, VI-II-22; NM 4.2 para. 38
- Handicapped**, *see* Disabled person or disabled individual
- Handling charges**
- on certain non-GST-taxable importations, VII-3, 5
  - on certain non-HST-taxable bringing into HST province, X-I-12, 14
- Harbour authorities**, Info Sheet GI-008
- Harmonization date**
- defined, 123(1)
- Harmonized provinces**
- defined, for 2013 PEI transitional rules, *New Harmonized Value-added Tax System Regulations* s. 38(1)
- Harmonized Sales Tax**
- application of, *see* Place of supply: province
  - bringing into participating province, *see* Bringing into a participating province
  - double taxation, relief from, 261.1, 261.2; TIB B-080
  - exemptions, Sch. X; TIB B-081
  - financial institution rules, *see* Selected listed financial institution
  - freight transportation service, 136.3; NM 28.2 paras. 74–77
  - goods for use in commercial activity, X-I-22
  - goods not subject to tax, Sch. X; TIB B-081, *see* Point of sale rebates: HST provincial portion
  - grandfathered residence (1997), 351(1), (2)
  - grandfathered residence (2010), *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 51–53
  - grandfathered residence (2013), *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 58.04–58.06
  - imposition of
    - federal portion, 165(1), 212, 218
    - provincial portion, 165(2), 212.1, 218.1, 220.05–220.08; TIB B-079, TIB B-081, B-XX5
  - intangible property for use in commercial activity, X-II-1
  - new housing rebate
    - British Columbia, 256.21
    - Nova Scotia, *see* New housing rebate: Nova Scotia
  - non-taxable goods, *see* Point of sale rebates: HST provincial portion
  - place of
  - place of supply rules, *see* Place of supply: province
  - point of sale rebates, *see* Point of sale rebates: HST provincial portion
  - provinces applicable, *see* Participating province
  - rate, *see* Tax rate (for HST provinces)
  - rebate of provincial portion, TIB B-080, *see* Point of sale rebates: HST provincial portion
    - goods imported in non-HST province by HST resident, 261.2
    - goods removed from participating province, 261.1; TIB B-080
    - intangible property not for use in participating province, 261.3; TIB B-080
    - new housing (Nova Scotia), 254(2.1), 254.1(2.1), 255(2.1), 256(2.1); NM 19.3.8
    - new housing (Ontario), *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 40–47
    - public service bodies, 259(3)(b), 259(4)(b)
    - service not for use in participating province, 261.3; TIB B-080
  - regulations, 277.1
  - self-supply rules, 220.05–220.08; TIB B-079, B-XX5
    - assessment, 296(1)(b), 298(1)(d.1)
  - service for use in commercial activity, X-II-1
  - temporary input tax credit recapture (Ontario/BC), 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 26–38
  - tour packages
    - Ontario/BC, Info Sheet GI-071
    - PEI, Info Sheet GI-143
  - transitional rules, *see* Transitional rules (HST, 1997); Transitional rules (HST, 2010); Transitional rules (HST, 2013) in PEI
  - whether applies, *see* Place of supply: province
- Harrows, zero-rated**, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(c)(xii); NM 4.4 Schedule
- Harvesting**
- equipment, zero-rated, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(b); NM 4.4 Schedule
  - services, taxable, NM 4.4 para. 3
- Hawaii, air travel to zero-rated**, VI-VII-1(1)“taxation area”, VI-VII-3(a); NM 28.3 paras. 10, 15

**Hay, when zero-rated**, VI-IV-2; NM 4.4 paras. 9, 14.1; Info Sheet GI-107

- quantities larger than ordinarily sold to consumers, NM 4.4 para. 14.1

**Haying equipment, zero-rated**, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(e); NM 4.4 Schedule

**Head lease, exempt**, V-I-6.1, 6.11, 7

- residential care facility, V-I-6.11; Info Sheet GI-045

**Headstone**, *see* Funeral services (prepaid)

**Health care facility**

- defined, V-II-1
- food services supplied to, for patients or residents, exempt, V-II-11
- institutional health care services, exempt, V-II-2
- medical equipment lease, exempt, V-II-3

**Health care professional**, *see* Practitioner

**Health care services, exempt**, V-II; GST 300-4-2

- acupuncturist, V-II-7(l)
- ambulance, V-II-4, VI-VII-15
- audiologist, V-II-7(g)
- chiropodist, V-II-7(d)
- chiropractor, V-II-7(b)
- clinic, V-II-2
- cosmetic service supply excluded, V-II-1.1
- cosmetic surgery not exempt, V-II-2, 5; GST 300-4-2 paras. 12–14
- dental hygienist, V-II-8
- dentist, V-II-5; Policy P-238
- dietitian, V-II-7.1
- generally, V-II; GST 300-4-2
- home care service, V-II-13
- homemaker, V-II-13
- hospital, V-II-2
- institutional, V-II-2
- insurance report excluded, V-II-1.2
- laser eye surgery, V-II-5; Policy P-207
- licensed practical nurse, V-II-6
- medical doctor, V-II-5; Policy P-238
- medical equipment lease, 340(3)(b), V-II-3
- medical-legal report excluded, V-II-1.2
- naturopath, V-II-7(m); TIB B-109
- non-health purpose excluded, V-II-1.2
- nurse, V-II-6
- nursing assistant, V-II-6
- nursing home, V-II-2
- occupational therapist, V-II-7(i)
- optometrist, V-II-7(a)
- osteopath, V-II-7(f)
- pharmacist, V-II-7.3
- physician, V-II-5
- physiotherapist, V-II-7(c)
- podiatrist, V-II-7(e)
- prescribed, V-II-10; *Health Care Services (GST/HST) Regulations*; TIB B-019

- psychoanalyst, V-II-12 [repealed]
- psychologist, V-II-7(j)
- qualifying health care supply requirement, V-II-1.2
- social worker, V-II-7.2
- speech therapist, V-II-7(h)
- speech-language pathologist, V-II-7(h)
- surgeon, V-II-5
- therapy
  - group, V-II-2, V-II-5, V-II-7(j), V-II-7.2
  - occupational, V-II-7(i)
  - psychotherapy, V-II-2, V-II-5, V-II-7(j), V-II-7.2
  - speech, V-II-7(h)

**Health insurance**, 123(1)“insurance policy”(b)

- public, services paid by, exempt, V-II-9

**Health Products Safety Act**

- drugs zero-rated, VI-I-2

**Hearing aid, zero-rated**, VI-II-12; NM 4.2 para. 20

**Hearing-ear dog**, *see* Guide dog, supply of and training individual to use

**Hearing impairment**

- communication device for telephone, zero-rated, VI-II-2; NM 4.2 para. 1
- converter of sound to light signals, VI-II-7; NM 4.2 paras. 12, 13
- guide dog for, *see* Guide dog, supply of and training individual to use
- hearing aid, VI-II-12; NM 4.2 para. 20

**Hearing officer, inquiry by**, 276

**Heart monitoring device, zero-rated**, VI-II-3; NM 4.2 paras. 2, 3

**Heated foods, taxable**, VI-III-1(o); NM 4.3 paras. 101–103

**Hectare**, 1/2, *see also* Quantities: land allowed for residential complex

**Hemp**, *see* Industrial hemp

**Herb cold and flu inhibitor**

- not zero-rated, Policy 240

**Herbal supplements**

- not zero-rated, Policy P-240; Info Sheet GI-001

**Herbs, zero-rated**, VI-III-1

**Heroic deeds, prizes for**

- no GST on importation, VII-2
- no HST on bringing into participating province, X-I-11

**High school**, *see* Educational services; School: authority

**Highway**, *see* Road

**Highway sufferance warehouse services**, *see* Sufferance warehouse services, zero-rated

**Hip prosthesis**, *see* Prosthesis, medical or surgical

**Historical list of excise tax rates**, GST 800-4

**Historical site**, *see* Place of amusement

**Hobbies, courses relating to, not exempt**, V-III-16

**Hobby farm**

- sale of, exempt, V-I-9

## Topical Index

**Hogs, zero-rated**, VI-IV-1; NM 4.4 para. 5

### Holdbacks

- on construction contracts, not taxed until due or paid, 168(7); GST 300-6-14; NM 19.1 paras. 81–84

**Holding company**, 186(1), (3); NM 8.6; Policy P-094R, P-137, P-196R

- indirect costs of, Policy P-196R
- optional registration, 240(3)(d); Policy P-032

**Home**, *see* Dwelling-house; Residential complex; New housing rebate; Single Unit Residential Complex

### Home care service

- defined, V-II-1
- exempt, V-II-13

**Homemaker service**, *see* Home care service

### Home office expenses

- limitation on input tax credits, 170(1)(a.1); NM 8.2 paras. 8–12
- no ITC for residence unless primarily for business use, 208(1)

**Homes**, *see* Residential property

**Homosexual relationships**, *see* Common-law partner

### Honey

- bees, zero-rated, VI-IV-1; NM 4.4 para. 5
- -coated or -sweetened foods, taxable, VI-III-1(e); NM 4.3 paras. 45–54
- zero-rated, as food, VI-III-1

**Hops, zero-rated**, VI-IV-3; NM 4.4 para. 15

### Horse

- meat zero-rated if supplied for human consumption, NM 4.4 para. 8
- ownership, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(j)
- racing, pari-mutuel betting exempt, V-VI-5.2
- sale of, not zero-rated, VI-IV-1; NM 4.4 para. 7
- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(b)

**Hospital**, *see also* Charity; Health care facility; Health care services, exempt; Public institution; Public sector body; Public service body

- activities engaged in as, Policy P-245
- authority, defined, 123(1)“hospital authority”; NM 25.2
- bed, zero-rated, VI-II-4; NM 4.2 paras. 4–6; Policy P-191
- cosmetic service supplied by, not exempt, V-VI-2(p)
- constitutes public institution or not, 123(1)“public institution”
- constitutes public sector body, 123(1)“public sector body”
- constitutes public service body, 123(1)“public service body”
- employees’ pension plan, Policy P-197
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); NM 17.7 para. 5
- hospital-like services provided by other health care provider, 259(2.1)
- multiple capacities, apportionment of public service body rebate, 259(4.1), (7), (8)
- parking, exempt, V-V.1-7, V-VI-25.1
- rebate of 83% of GST paid, 259(1)“specified percentage”(b), 259(3)(a); TIB B-025; GST 500-4-4; Policy P-245

- rebate of percentage of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(ii)

**Host gifts (network sellers)**, 178(9), (22); Info Sheet GI-052

### Hot chocolate

- dispensed, taxable, VI-III-1(o.4); NM 4.3 para. 120

**Hotel**, *see also* Accommodation; Bed and breakfast; Short-term accommodation

- excluded from residential complex, 123(1)“residential complex”(d)–(f)
- meaning of, Policy P-099
- room constitutes residential unit, 123(1)“residential unit”
- taxes, whether part of base for GST, *Taxes, Duties and Fees (GST/HST) Regulations* s. 3(c); TIB B-029

**House**, *see* Accommodation; Dwelling-house; New housing rebate; Real property; Residential complex; Residential property; Single unit residential complex

**House hopper**, 191(1), *see also* Self-supply rules: residential property

**Household care**, *see* Home care service

### Household effects

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-10

**Household equipment, device to control, for disabled person, zero-rated**, VI-II-8; NM 4.2 para. 14

**Housing authority**, *see* Para-municipal organization

**Housing co-op**, *see* Cooperative: housing corporation

**Housing organization, designation as municipality**, Info Sheet GI-124

**Housing rebate**, *see* New housing rebate

**Human being**, *see* Individual

### Human consumption

- food for, VI-III, *see also* Food
- produce for, VI-IV, *see also* Agriculture and fishing, zero-rated

**Human sperm, zero-rated**, VI-I-5

**Human tissue, zero-rated**, VI-II-25

### Hunting licence

- commercial, not taxed, 162(1); Policy P-110R
- consumer, taxable, 146(b), (c), V-VI-20(j)

**Hunting package, whether eligible for non-resident rebate**, Info Sheet GI-046

**Hurricane straps for mobile home**, Policy P-070R

### Hutterite colonies

- excluded from self-supply rules, 191(6.1)

**Hydrant**, *see* Fire hydrant

**Hydrocarbons**, *see* Mineral

**Hydro-electric commission**, *see* Para-municipal organization

**Hygienist**, *see* Health care services, exempt

## I

**ILP**, *see* Investment limited partnership

**ITC**, *see* Input tax credit

**Ice**

- removal by municipality, exempt, V-VI-21.1(b)
- zero-rated, VI-III-1(r); NM 4.3 paras. 35–36

**Ice cream, whether zero-rated**, VI-III-1(k), (o)(v); NM 4.3 paras. 74–84

- whether package/sold in single servings, Policy P-213; NM 4.3 para. 82

**Ice lollies, taxable**, VI-III-1(j); NM 4.3 paras. 71–73

**Ice milk, taxable**, VI-III-1(k), (o)(v); NM 4.3 paras. 74–84

- whether package/sold in single servings, Policy P-213; NM 4.3 para. 82

**Ice tea**

- dispensed, taxable, VI-III-1(o.4); NM 4.3 para. 120

**Ice waters, flavoured, coloured or sweetened, taxable**, VI-III-1(k), (o)(v); NM 4.3 paras. 71–73

**Ileostomy appliance, zero-rated**, VI-II-25, 26; NM 4.2 paras. 43, 44

**Immigration**

- no tax on importation of household goods, VII-1 (settlers' effects, returning residents' effects)

**Immovable property**, *see* Real property

**Impairment**, *see also* Disabled person or disabled individual

- hearing
  - communication device for telephone, VI-II-2; NM 4.2 para. 1
  - converter of sound to light signals, VI-II-7; NM 4.2 paras. 12, 13
  - hearing aid, VI-II-12; NM 4.2 para. 20
- speech
  - communication device for telephone, VI-II-2; NM 4.2 para. 1

**Implementation date**

- defined, 348

**Import certificates**

- application for, 213.2(2), 213.2(4)
- cancellation of, 213.2(3)–(4)
- issuance of, 213.2(1)
- non-taxable importation under, VII-8.1
- security, 213.1
- termination of, 213.2(5)

**Importation**, NM 3.1 paras. 14–22, *see also* Bringing into a participating province

- alcoholic beverages, licence taxable, 146(d), V-VI-20(c)
- art, restriction on input tax credit, 176(5) [repealed]; GST 400-3-6
- by registrant for delivery on behalf of non-resident, 180
- certificate, 213.1
- computer software, TIB B-037R; Policy P-150
- defective goods, rebate, 215.1(2)–(3)
- defined, 123(1)“import”, 195.2
- determination of tax status, 216
- excise duties and taxes on
  - imposed, *see Excise Tax Act* Parts I–IV (non-GST)
  - included in base for GST, 154, 215(2); *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029

- federal sales tax (FST) repealed effective 1991, 118(1)(b)
- foreign rental vehicles, *see* Temporary importation: foreign rental vehicles
- goods, GST 300-8
  - held in bond at Customs, 144, VI-VII-1(1)“place outside Canada”
  - input tax credit where importer not owner, 178.8
  - no tax on, 213, Sch. VII
    - Canadian goods returned, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(n)
    - commercial samples, VII-1
    - conveyances, VII-1, 8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(f)
    - crude oil, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(e)
    - defective goods repaired under warranty, VII-5.1
    - diplomats' effects, VII-1
    - exhibition, goods for, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)
    - export distribution centre, goods for, VII-11
      - subsequent reimportation, 215(3)
    - import certificate, under, VII-8.1
      - subsequent reimportation, 215(3)
    - maintenance, goods for, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(d)
    - medals and trophies to be presented, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(k)
    - metals, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(b)
    - museum exhibits, VII-1
    - precious metals, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(a)
    - prescribed, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations*; TIB B-023
    - prizes and trophies won outside Canada, VII-2
    - railway equipment, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(h)
    - repair, goods for, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(d)
    - returnable containers used in international trade, VII-1
    - returning residents' purchases, VII-1
    - settlers' effects, VII-1
    - temporary imports, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(i)
    - tourist literature, VII-3
    - tourists' baggage, VII-1
    - value under \$20, VII-7; *Mail and Courier Imports (GST/HST) Regulations*; *Courier Imports Remission Order* s. 4; *Postal Imports Remission Order* s. 4
    - warranty-repaired goods, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(j)
    - warranty replacement parts, VII-5
    - zero-rated supplies (most), VII-6
- supply by unregistered non-resident, tax on, 220.06; TIB B-079, B-XX5
  - tax on, 212–216; GST 300-8
  - imposition of federal tax, 212
  - imposition of provincial tax, 212.1, 220.06; TIB B-079, B-081, B-XX5

## Topical Index

### Importation (*cont'd*)

- rebate where not for use in HST province, 261.2
- transitional application (1997), 349(3); TIB B-077
- transitional application (2010), *New Harmonized Value-added Tax System Regulations* ss. 39(2), (3)
- transitional application (2013, PEI), *New Harmonized Value-added Tax System Regulations* ss. 58.21(2), (3)
- payment of tax, 214
- valuation of, 215; *Value of Imported Goods (GST/HST) Regulations*; TIB B-031
- vehicles, *see* Temporary importation: foreign rental vehicles
- import certificate, 213.1
- input tax credit, 169(1), (2), 178.8; Policy P-125R, *see also* Input tax credit
- intangible personal property, tax on, 217–220; GST 300-9; TIB B-095
  - change in use of, 198.2 [repealed]
  - last, meaning of, 195.2(1)
  - provincial taxes on, whether included in base for GST, 154; *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029
  - publications, *see* Book; Magazine
  - purpose, *see* Change in use of capital property; Use in commercial activities
  - rental vehicles, *see* Temporary importation: foreign rental vehicles
  - returned goods, rebate, 215.1(1)
  - security for, 213.1
  - services, tax on, 217–220; GST 300-9; TIB B-095
  - services performed on imported goods, zero-rated, VI-V-4; NM 4.5.3 paras. 6, 7; Policy P-074
  - specified tangible personal property, restriction on input tax credit, 176(5) [repealed]; GST 400-3-6
  - temporary, *see* Temporary importation

### Imported cars

- defined, re importation of railway cars, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(h.1)

### Imported taxable supply

- defined, 217; GST 300-9
- tax on, 218, 218.1; GST 300-9; TIB B-081

### Importer of record

- claiming input tax credits, 178.8; Policy P-125R
- constructive importer, 178.8(2)
- deemed importer, 178.8(2)
- specified importer, 178.8(5)

### Imposed

- meaning of, Policy P-190

### Imposition of tax (charging provisions)

- assessment, *see* Assessment
- Division II
  - federal tax, 165(1)
  - provincial tax, 165(2)
- Division III
  - federal tax, 212
  - provincial tax, 212.1
- Division IV
  - federal tax, 218
  - provincial tax, 218.1

- Division IV.1, TIB B-XX5
- bringing property into HST province, 220.05, 220.07
- intangible property, for use in HST province, 220.08
- receiving property from unregistered non-resident, 220.06
- service, for use in HST province, 220.08
- provincial portion of HST, 165(2), 212.1, 220.05–220.08

### Imprisonment, *see* Offences; Penalties

### Improvement (to capital asset or property), *see also* Change in use of capital property; Input tax credit

- defined, 123(1), V-I-1 [repealed]; *Streamlined Accounting (GST/HST) Regulations* s. 2(1)
- importation of, defined, 195.2(2)
- input tax credit
  - property or service acquired partly for, 169(1.1)
  - subsequent sale not exempt, V-I-2, 3, 4, 5
- personal property
  - aircraft, 202(3)
  - automobile (passenger vehicle), 202(1), (3)
  - tax recovered on sale of, 203(1), (4)
  - generally, 199(4)
- property/service acquired partly for, 169(1.1)
- real property
  - input tax credit on increase in use in commercial activities, 206(2), (3)
  - input tax credit on sale, 193(1), (2); NM 19.2.3 para. 102, Appendix
  - of individual, 207, 208(2)–(4)
  - of non-registrant, rebate of tax on sale, 257(1); NM 19.3.6
  - of public sector body, 209, 211(2)

### Imputed input tax credit

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

### In respect of property situated in Canada

- meaning of, NM 4.5.3 paras. 44–50; NM 19.1 paras. 39–46; Policy P-010, P-169R

### In the course of transporting

- meaning of, Policy P-076

### Inactive business, temporary cessation of filing, 238.1, TIB B-072

### Inadequate records, *see* Books and records

### Inbound international freight, zero-rated, VI-VII-8, 9, 10; NM 28.2 paras. 68–71

### Incapacitated individual, *see* Disabled person or disabled individual; Receiver

### Incidental supply, *see also* Combined supply; Containers and coverings

- deemed part of primary supply, 138
- meaning of, Policy P-159R1
- parking space, V-I-8, V-I-8.1; NM 19.2.1 paras. 47–48; NM 19.2.2 paras. 18–20
- real property
  - exempt supply and new addition deemed not incidental to each other, 132(3)
  - residential and non-residential portions deemed not incidental to each other, 132(2)
- tour package, taxable and non-taxable parts deemed not to be incidental to each other, 163(2)

Incidental supply (*cont'd*)

- transportation of goods, relating to, 221(3), VI-V-1(c), VI-VII-1(1)“freight transportation service”; NM 4.5.2 paras. 1(c), 5, 7; NM 28.2 paras. 27–39, 53
- undivided working interest in mine or oil or gas well, Policy P-128R2
- whether supplied together with other property or service, Policy P-160R

**Included charges**, *see* Combined supply; Incidental supply

**Inclusive pricing**, *see* Tax-extra or tax-inclusive pricing

**Income Tax Act provisions and terms incorporated by reference**, GST 500-7

- adjusted cost base, 123(1)“improvement”, 192(a)
- administration of employee/partner rebate, 253(5)
- aircraft expenses, 253
- allowances, 174(c), 253(1)
- amount assessed after non-arm’s length transfer by person owing tax, 325(1)(d)B
- arm’s length, 126(1)
- associated corporations, 127(1)
- automobile expenses, 253; Policy P-113R
- business, income from a, 120(3), 149(1)(b)(i), (4), 174(b), 185(2)
- capital cost allowance, 202(4), 253
- capital cost limitation for passenger vehicle, 201(b), 202(1)
- capital property, 120(1)“capital property”, 123(1)“capital property”
- child (ITA 70(10)(a)), V-I-12(a)(iii)
- Classes 12 and 14, 120(1)“capital property”, 123(1)“capital property”
- corporation incorporated to administer a registered pension plan, 149(5)(f)
- cost (of real property that is not capital property), 123(1)“improvement”
- credit union, 123(1)“credit union”
- deferred profit sharing plan, 149(5)(a)(v)
- deposit insurance corporation, 123(1)“credit union”
- designated educational institution, V-III-1“vocational school”; Policy P-039 (obsolete)
- educational institution, V-III-1“vocational school”; Policy P-039 (obsolete)
- employee benefit plan, 149(5)(a)(viii)
- employee trust, 149(5)(a)(ix)
- employees profit sharing plan, 149(5)(a)(ii)
- employment, expenses, 253; GST 500-4-6; Policy P-028 (obsolete), P-113R
- employment, income from, 170(1)(b), 173, 253
- fiscal period, 244(2)
- food, beverage and entertainment expenses, 236(1)
- income, 149(1)(b)(i), 174(b), 235, 236(1), *see also* business, income from a; employment, income from (above)
- *inter vivos* trust, 268
- inventory, 120(1)“tax-paid goods”
- investment corporation, 149(5)(b)
- lease of passenger vehicle, limitation, 235(1)
- meal expenses, unvouchered, Policy P-028 (obsolete)
- meals and entertainment, 236(1)
- mortgage investment corporation, 149(5)(c)

- musical instrument expenses, 253
- mutual fund corporation, 149(5)(d)
- mutual fund trust, 149(5)(a)(x)
- non-arm’s length, 126(1)
- non-arm’s length transfer by person owing tax, 325(1)(d)B
- non-resident-owned investment corporation, 149(5)(e)
- partner’s expenses, 253
- passenger vehicle, 123(1)“passenger vehicle”, 201, 202(1), 235(1)
- patronage dividend, 123(1)“patronage dividend”
- pooled fund trust, 149(5)(a)(xi)
- proceeds of disposition
  - distribution by trust, 269
  - settlement of trust, 268
- provincial income allocation, 225.2(2), (4); TIB B-083R
- reasonable allowances, 174(c)
- registered Canadian amateur athletic association, 123(1)“charity”
- registered charity, 123(1)“charity”
- registered education savings plan, 149(5)(a)(vi)
- registered pension plan, 149(5)(a)(i)
- registered retirement income fund, 149(5)(a)(vii)
- registered retirement savings plan, 149(5)(a)(iv)
- registered supplementary unemployment benefit plan, 149(5)(a)(iii)
- related persons, 126(2)
- retirement compensation arrangement, 149(5)(a)(xiii)
- rollover, *see* Rollover
- shareholder benefits, 173; NM 9.1
- taxable benefit to employee, 202(4)(b)B(i), 170(1)(b), 173; NM 9.1, 9.2
- taxable benefit to shareholder, 202(4)(b)B(i), 173; NM 9.1, 9.2
- tax-receptable event, exempt
  - charity, V-V.1-2
  - political party, V-VI-18.2
  - public institution, V-VI-3
- taxation year, 123(1)“taxation year”
- unit trust, 149(5)(a)(xii)

**Income tax administration**

- merging with GST administration, 123(1)“Agency” (Analysis); Revenue Canada news release 92-53

**Income tax refund discounter**, 158; NM 17.10

- bad debt of, Policy P-123; NM 17.10 paras. 15–16

**Incomplete assessment, effect of**, 299(2), (4)

**Incontinence products**

- zero-rated as medical devices, VI-II-37; NM 4.2 para. 55

**Incorporeal movable property**, *see* Intangible property

**Incorrect assessment, effect of**, 299(2), (4)

**Incorrect statement re exempt sale of real property**, 194

**Incorrectly charged tax**

- input tax credit for, 296(2.1)
- rebate of, 261

**Increase in use in commercial activity**, *see* Change in use of capital property

## Topical Index

### **Indebtedness**, *see also* Debt

- to Her Majesty
- garnishment, 317
- set-off, 277(1)(f), 318; Policy P-162

### **Indemnity**

- whether financial instrument, NM 17.1 para. 43

### **Independent agent**

- does not create permanent establishment, 123(1)“permanent establishment”(b)

### **Independent sales contractor**, *see also* Direct seller

- alternate collection method, 178.1–178.5; Info Sheet GI-126
- cancellation of registration, 178.5(11), 242(2.2); NM 14.1 paras. 58, 59
- defined, for direct seller rules, 178.1; NM 1.5
- property appropriated for, 178.5(8)

### **Indexes**

- of Technical Information Bulletins, NM 1.3

### **Indians and Indian bands**, 165 (Analysis); TIB B-03R2, B-048

- First Nations Goods and Services Tax, guide RC4365; *FNGST Act* (at back of book)
- lease or license of personal property to, Policy P-230R
- Maa-nulth First Nations no longer eligible for relief, Notice 263
- maintenance of roads on reserves, joint venture election, 273(1)
- Ontario portion of HST not payable, *Credit for Provincial Relief (HST) Regulations*
- settlements treated as reserves, *Indians and Bands on certain Indian Settlements Remission Order*
- supplies to, where disclosure not required, 223(1.3)
  - British Columbia HST, Info Sheet GI-072
  - Ontario, special HST treatment, Info Sheets GI-072, GI-106
- supplies to, whether taxable, 165 (Analysis); TIB B-039; Info Sheets GI-114, GI-115, GI-116, GI-117
  - at remote stores, P-246
  - documentation for supplies over phone or Internet, Info Sheet GI-127
  - in Prince Edward Island, Info Sheet GI-159
  - Temporary Confirmation of Registration document, Notice 264
- tax collected on reserves, *First Nations Goods and Services Tax Act* (at back of book)

### **Indicators of Agency**, Policy P-182R; Info Sheet GI-012

### **Indictment**, *see* Offences

### **Indirect tax benefit, general anti-avoidance rule**, 274(2); TIB B-045

### **Individual**, *see also* Consumer

- deemed resident in Canada, 132(1)(d)
- defined, 123(1)
  - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 16(2), 25
  - for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)
- disabled, *see* Disabled person or disabled individual
- meaning of “non-resident” in application to, Policy P-086R

- member of partnership, voluntary resignation, Policy P-216
- real property
  - conversion to residential use, 190
  - farmland, sale exempt, V-I-10, V-I-11, V-I-12
  - input tax credit availability, 207–208, *see also* Change in use of capital property
  - sale exempt, V-I-9
- transportation of, *see* Passenger transportation service

### **Inducement**, *see* Lease (or license): inducement

### **Industrial design**

- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; NM 4.5.3 paras. 51, 52
- used in business in Canada, 217“imported taxable supply”(c.1)

### **Industrial equipment, device to control, for disabled person, zero-rated**, VI-II-8; NM 4.2 para. 14

### **Industrial hemp**, *see also* Drugs

- importation of, non-taxable, VII-12
- supply of, zero-rated, VI-IV-3.1; NM 4.4 para. 16

### **Industry classification system**

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 26

### **Infirmity**, *see* Disabled person; Homemaker service

### **In-flight charges**

- HST on
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 23
  - before May 2010, IX-VI-3; NM 28.3 para. 35; TIB B-078
- international flight, no GST, 180.1; NM 28.3 paras. 20–22

### **Informant payments (for leads on international tax evasion)**

- amount assessed not payable to province until collected by CRA, 300.1
- disclosure of information to informer, 295(5)(o)

### **Information**

- books and records, *see* Books and records
- collection of, deemed not financial service, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(2)(a)
- communication of, 295, *see also* Communication of information (by CRA)
- confidentiality of, *see* Communication of information (by CRA)
- demand for, *see* requirement to provide (below)
- disclosure of, by supplier, 223; Policy P-116, P-118R
- failure to provide, penalty, 284
- foreign-based, requirement to provide, 292
- not binding on Minister, 299(1)
- or complaint, laid for prosecution, 332
- prescribed
  - authority for regulations, 277(1)(a)
  - defined, 123(1)“prescribed”(a)
- processing of, deemed not financial service, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(2)(a)
- provision of by government, exempt, V-VI-20
- requirement to provide, 289(1); NM 15.1 para. 22
  - compliance order, 289.1
  - time contesting, not to count for reassessment clock, 289.2

Information (*cont'd*)

- to support input tax credit claim, 169(4), 223(2); *Input Tax Credit Information (GST/HST) Regulations*; NM 8.4
- transactions with related non-residents, 294
- transfer of, deemed not financial service, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(2)(a)

**Information return**

- extension of time by Minister, 281
- required from financial institution, 273.2
- • penalty for non-filing, 284.1

**Information sharing**

- required for SLFI investment plan reporting, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52; Notice 259

**Infrastructure development by municipalities**

- entitlement to input tax credits, Policy P-168R

**Infusion pump, zero-rated as medical device, VI-II-5.2; NM 4.2 para. 10**

**Ingot, see Precious metal**

**Ingredients**

- for making beer, zero-rated, NM 4.3 para. 15
- for making wine, zero-rated, NM 4.3 para. 14
- mixed with or used in preparation of food, zero-rated, VI-III-1; NM 4.3 paras. 1, 4, 46–47, 143–145, 147, 149, 159

**Inheritance, see also Death**

- tax on, 269 (Q & A)

**Initial taxable percentage (of a tour package), defined, 163(3)**

**Injury**

- payment for, not a supply, Policy P-218R

**Inn, see also Bed and breakfast; Hotel**

- meaning of, Policy P-099

**Input tax credit, 169; NM 8.1, see also Change in use of capital property; Commercial activity; Use: in commercial activities**

- acceleration of claims, Policy P-003
- accounted for in Minister's assessment, 296(2)
- allocation of, 141.01(5); GST 700-5-1; NM 8.3 paras. 33–49
- • financial institution, 141.02; TIB B-098, B-099
- • • objection by, detail required, 301(1.21)
- allowance paid to employee, partner or volunteer, 174; NM 9.3; Policy P-075R
- bailiff charges, Policy P-175
- calculation of, 169(1), (2)
- carryforward of, 225(1)B(a), 225(4)
- charity, of, 225.1(2), (10); Info Sheet GI-066
- commercial service for non-resident, 169(2)
- deducted from net tax, 225(1)
- documentation requirements, 169(4), (5); *Input Tax Credit Information (GST/HST) Regulations*; NM 8.4
- eligibility rules, NM 2.7
- employer, for pension plan expenses, 172.1
- exclusive use in commercial activities, 169(1)
- exemption from documentation requirements, 169(5); NM 8.4 paras. 42–72
- holding corporation, *see* Holding company

- imports, on
  - • commercial service provider, 169(2)
  - • who is entitled to ITC, 178.8; Policy P-125R
- incorrectly claimed, where rebate available instead, 296(2.1)
- joint venture participant, Policy P-138R
- leased automobile, to lessor, Policy P-091R
- leased property, 136.1(1); TIB B-078
- limitations and restrictions, NM 8.2
  - • amount previously refunded, 225(3.1)
  - • art, 176(5) [repealed]; GST 400-3-6
  - • automobile costing over \$30,000, 201, 202(1); NM 8.2 paras. 23–30
  - • becoming a registrant, Policy P-018R
  - • club dues, 170(1)(a); NM 8.2 paras. 2–7
  - • direct sellers, 178.5(7); NM 14.1
  - • four-year carryforward, 225(4)
  - • home office, 170(1)(a.1), 208(1); NM 8.2 paras. 8–12
  - • leased property used for shareholder, partner, etc., 170(1)(c); NM 8.2 para. 20
  - • meals and entertainment expenses, 236(1); NM 8.2 paras. 50–67
  - • office at home, 170(1)(a.1), 208(1); NM 8.2 paras. 8–12
  - • specified tangible personal property, 176(5) [repealed]; GST 400-3-6; TIB B-084
  - • supply used for employee benefits, 170(1)(b); NM 8.2 paras. 13–19
  - • unreasonable, 170(2); NM 8.2 para. 21
  - • where election filed for simplified accounting, 227(5); *Streamlined Accounting (GST/HST) Regulations* s. 22; TIB B-028
  - • where election filed for simplified computation of rebate, 259(8)
  - • where otherwise refunded or rebated, 225(3)
  - • where previously claimed, 225(2)
- lottery corporations, 188(5); *Games of Chance (GST/HST) Regulations*; TIB B-018
- municipality, for infrastructure development, Policy P-168R
- notional, *see* Notional input tax credit
- ongoing services, 136.1(2)
- partial use in commercial activities, 169(1), 169(2)
- pension plan expenses, 172.1
- public sector bodies, GST 400-4
- raising of capital, 141.1(3), 185(1); Policy P-108
- real property, NM 19.1 paras. 98–102, *see also* Change in use of capital property
- recapture of, *see* Recapture of input tax credits
- reimbursement of expenses, 175; NM 9.4; Policy P-075R
- returnable container, no credit for, 226(4) [repealed]
- sale of property, on
  - • aircraft, 203(3)
  - • automobile (passenger vehicle), 203(1), (3), (4); NM 8.2 para. 32
  - • municipality, by, 141.2
  - • real property, 193(1), (2); NM 19.2.3 para. 102, Appendix
- sale of real property not exempt when ITC claimed, V-I-2, 3, 4, 5; NM 19.2.1 paras. 30–31, 36–38
- seized or repossessed property, costs of resale, Policy P-175



## Topical Index

### Input tax credit (*cont'd*)

- selected listed financial institution, limitations, 169(3); TIB B-083R
- services, multiple billing periods, 136.1(2)
- simplified calculation for small businesses, 227(4.2); TIB B-070; *Streamlined Accounting (GST/HST) Regulations* ss. 21.1–21.4
- startup costs, 141.1(3), 185(1); Policy P-019R, P-108
- takeover fees, 186(2); NM 8.6 paras. 17–26
- tax paid in error, 296(2.1)
- time limit for claiming, 225(4)
- vacation properties, Info Sheet GI-025

### Inquiry, by hearing officer, 276

### Insignificant changes, *see also* Change in use of capital property

- cumulative change of less than 10% to be ignored, 197

### Insolvency, *see* Bankruptcy; Receiver

### Inspection (by CRA), *see also* Revenue Canada

- authorization for, 288
- search warrant, 290
- solicitor-client privilege, 293

### Inspection service

- provided to non-resident, whether zero-rated, VI-V-21; NM 4.5.3 para. 36
- taxable, 146(a), V-VI-21

### Installation

- accesses or egresses, exempt, V-VI-21.1(e)
- medical device, zero-rated, VI-II-34; NM 4.2 para. 62
- road or traffic signs, lights or barriers, exempt, V-VI-21.1(a)
- services, non-resident rebate, 252.41
- water, sewage or drainage system, exempt, V-VI-22

### Instalment base

- defined, 237(2)
- • deemed nil if under \$3,000, 237(3)
- • following July 2010 harmonization in Ontario and B.C., *New Harmonized Value-added Tax System Regulations* s. 58.1

### Instalment contract

- administrative rule for pre-1991 conditional and instalment sales, TIB B-035
- excluded from GST transitional provisions, 337(1.1), 337(5), (6)
- FST transitional provisions, 118(3)–(6), 120(2)
- timing of tax, GST 300-6-11 para. 8
- transfer of property on satisfaction of debt, Policy P-120

### Instalment period

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26

### Instalments of tax, 237, GST 500-2-1, 500-2-2

- contra interest, 280(3); TIB B-100; NM 16.2 paras. 14–18
- HST, transitional calculations, 363; TIB B-083R
- instalment base defined, 237(2), (3); *Transitional Instalment Base Percentage (GST/HST) Regulations*; TIB B-030
- interest (and penalty before April 2007) if late, 280(2), (4), 280(4.1); TIB B-100; NM 16.2 paras. 9–19
- requirement to pay, 237(1)

- selected listed financial institution, 237(1), (5); TIB B-083R

### Instant win game

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

### Instant win machine, *see* Gaming machine

### Instant win ticket

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

### Institution

- appeal, of, *see* Appeal
- blind, for the, supplies certified by, zero-rated, VI-II-30; NM 4.2 para. 48
- care of children, disabled or underprivileged, V-IV-2
- charitable, *see* Charity
- defined, for garnishment rules, 317(2)(a)
- educational, *see* Educational services; Public college; School: authority; University
- employing disabled individuals, *see* Certified institution (employing disabled individuals in manufacturing)
- financial, *see* Financial institution
- health care, *see* Health care facility; Health care services, exempt

### Institutional care, *see* Health care services, exempt

### Instruction, *see* Educational services

### Instrument

- defined, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(1)
- financial, *see* Financial instrument
- for emission, transmission or reception of telecommunication service
  - • effect on place of supply
    - • • GST, 142.1(2)
    - • • HST before July 2010, IX-VIII-2; TIB B-078
- musical, *see* Musical instrument
- negotiable, excluded from zero-rating for supply of financial services to non-resident, VI-IX-1(a)(i)
- prescribed, 123(1)“financial instrument”(g)

### Insuflon, *see* Button infuser

### Insulin

- button infuser, zero rated, VI-II-21.2; NM 4.2 para. 34
- infusion pump, zero-rated, VI-II-21; NM 4.2 para. 31
- lancet, zero-rated, VI-II-21.3; NM 4.2 paras. 36, 37
- pen or pen needle, zero-rated, VI-II-21
- syringe, zero-rated, VI-II-21; NM 4.2 para. 31
- zero-rated, as drug, VI-I-2

### Insurance

- adjuster, 123(1)“financial service”(j)
- • damage appraisal service supplied to, 123(1)“financial service”(j.1); Policy P-049; Info Sheet GI-134
- adjusting services, organization providing to insurance companies, Policy P-056R2
- agent, NM 17.9
- broker, NM 17.9
- Canada Deposit Insurance Corporation, constitutes financial institution, 149(1)(a)(vii)
- claims, NM 17.16; Policy P-046 (obsolete)
  - • net-of-GST method, Policy P-046 (obsolete)
  - • • leased cars, Policy P-091R

Insurance (*cont'd*)

- • payments not considered recovery of bad debt, Policy P-058R
- • property acquired in settlement of, 184
- • self-supply of property repairs, NM 17.16, para. 37; Policy P-014
- corporations
  - • administrative services provided by, Policy P-136R
  - • foreign-based, intra-company cost allocations, Policy P-126
  - • group of, *see* Mutual insurance corporation
  - • rebate of provincial portion of HST, 263.01(2)
- exports of, zero-rated, VI-IX-2
- GST treatment of products and services, TIB B-052
- group policy, arranging for, Policy P-239 Example 7
- health care paid for by province, exempt, V-II-9
- insured person
  - • defined, V-II-1
- insurer
  - • constitutes listed financial institution, 149(1)(a)(v)
  - • damage appraisal services provided to, 123(1)“financial service”(j.1); Policy P-049; Info Sheet GI-134
  - • defined, 123(1)
  - • financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 24
  - • payment of claims “net of GST”, NM 17.16
  - • property acquired in settlement of claim, 184
- life and health, third party policyholder, Policy P-161 (obsolete), P-182R
- marine, apportionment of risks for zero-rating, Policy P-011
- non-resident with permanent establishment in Canada, 128(1)
- policy
  - • arranging for, constitutes financial service, 123(1)“financial service”(l); Policy P-239 Example 7
  - • defined, 123(1)“insurance policy”; NM 17.1 paras. 12–24
  - • held by one corporation in corporate group, Policy P-161 (obsolete), P-182R
  - • marine, *see* Marine insurance policy
  - • supply of, constitutes financial service, 123(1)“financial instrument”(c), 123(1)“financial service”(d)
- property acquired in settlement of claim, 184
- risks outside Canada, zero-rated, VI-IX-2
- segregated fund
- supplied to non-resident, when zero-rated, VI-IX-2

**Insurance policy**, *see* Insurance: policy

**Insurer**, *see* Insurance

**Intangible capital**

- defined, for imported supplies between branches, 220(1)

**Intangible property**

- acquisition for use in HST province, tax on, 220.08; TIB B-079, B-XX5
  - • exclusions, X-II
- acquisition for use outside HST province, rebate, 261.3; TIB B-080
- exclusion from transitional rules applying to rent and royalties
  - • GST transition, 340(5)
  - • HST transition, 354(5); TIB B-077

- export of, VI-V-10.1
  - • for use in business in Canada, 217“imported taxable supply”(c.1)
- HST on, IX-III
  - • after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 6–11
  - • before May 2010, IX-III
- importation of, 217–220; GST 300-9; TIB B-095
  - • change in use of, 198.2 [repealed]
- meaning of, in electronic commerce, TIB B-090
- place of supply
  - • GST (whether in Canada), 142(1)(c), 142(2)(c); NM 19.1 para. 38; Policy P-200R
  - • HST (whether in a participating province)
    - • • after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 6–11
    - • • before May 2010, IX-III
- supply in Canada, 142(1)(c), Policy P-200R
- supply of, in electronic commerce, TIB B-090
- supply on behalf of artists and authors, 177(2); *Artists’ Representatives (GST/HST) Regulations*; TIB B-009
- supply outside Canada, 142(2)(c), Policy P-200R
- supply to non-resident, zero-rated, VI-V-10; NM 4.5.3 paras. 51, 52
  - • for use in business in Canada, 217“imported taxable supply”(c.1)
- tax on importation of, 217–220; GST 300-9; TIB B-095
- zero-rated when supplied to unregistered non-resident, VI-V-10.1

**Intangible resource**

- defined, for imported supplies between branches, 220(1)

**Intellectual property**

- meaning of, GST 300-3-5 para. 116; NM 4.5.3 paras. 51, 52
- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; NM 4.5.3 paras. 51, 52
  - • used in business in Canada, 217“imported taxable supply”(c.1)

**“Intended to assist”**

- meaning of, Policy P-173

**Intended use of property**, *see also* Change in use of capital property

- input tax credit based on, 169(1), 169(2)
- vs. actual use, 196

**Inter vivos trust**, *see also* Trust

- defined, 123(1)

**Intercompany transactions**

- election for nil consideration, 156; NM 14.5
- financial institution in group, 150

**Interest**

- assessment of, 296(1)(c)
- cancellation of, 281.1(1); NM 16.3
  - • balance owing not over \$2, 297.10
- interest and penalty not over \$25, 280.20, 280.2; NM 16.2 paras. 28, 40(b)
- contra, on instalments, 280(3); TIB B-100; NM 16.2 paras. 14–18

## Topical Index

### Interest (*cont'd*)

- FST inventory rebate overpayment, 81.39(1)(b)
- for security purposes, transfer of not a supply, 134; Policy P-115, P-120, P-122
- in joint venture, assignment of, 273(2)
- in mine, sale of, Policy P-128R2
- in oil or gas well, sale of, Policy P-128R2
- in real property, sale exempt, V-I-2, 3, 4, 5, V-V.1-1, V-VI-25
- in residential trailer park, sale exempt, V-I-5.3
- income used in determining whether person is financial institution, 149(1)(b), (4)
- offset, on instalments, 280(3); TIB B-100; NM 16.2 paras. 14–18
- overpaid by CRA, repayable, 230.1
- payable to or by CRA, 280; NM 16.2
- • compounded daily at prescribed rate, 124; *Interest Rates (Excise Tax Act) Regulations*; TIB B-020; NM 16.2 paras. 2–3, 8
- • • continuous transmission commodity not exported, 236.1
- • • export certificate invalid, 236.2
- • • export distribution centre certificate invalid, 236.2
- • • late filing of form by supplier crediting non-resident rebate, 234(2.1)
- • • on judgments, 313(3)
- • • on late remittance of instalments, 280(2)(b), 281(2); TIB B-100; NM 16.2 paras. 9–19
- • • on late remittance of net tax, 280(1); TIB B-100; Info Sheet GI-024; NM 16.2 paras. 1–8
- • • • selected listed financial institution, 280(1.1), (4.01); TIB B-083R; NM 16.2 paras. 20–24
- • • on rebate, 297(4); TIB B-100; Info Sheet GI-024
- • • on refund due to negative net tax, 229(3); TIB B-100; Info Sheet GI-024
- • • on refund due to overpayment, 230(3)
- • • on refund upon reassessment, 296(6)
- • compounded monthly at prescribed rate, 72(7); *Interest Rates (Excise Tax Act) Regulations*; TIB B-020
- • • FST inventory rebate, 120(7)
- • • FST new housing rebate, 121(6)
- • imported goods, calculated under *Customs Act*, 214
- payment of, constitutes financial service, 123(1)“financial service”(f)
- prescribed rate, *see* Prescribed: rate of interest
- rebate of, when paid in error, 261(1)
- retroactive when legislation amended, 124(3), (4)
- waiver of, 281.1(1); NM 16.3
- • where balance paid by due date, 280(7); NM 16.2 para. 40(c)
- where tax and refund offset in same filing, Policy P-194R2

### Interference with remittance by secured creditor, 323.1 (draft)

### Interim net tax

- defined, 228(2.1)(a), 228(2.2); TIB B-083
- late remittance of, interest, 280(1.1), (4.01); TIB B-083R; NM 16.2 paras. 20–24
- refund, defined, 228(2.4); TIB B-083R

### Interim return

- by selected listed financial institution, 238(2.1); TIB B-083R

### Interior floor space

- FST transition (1991)
- • defined, *Federal Sales Tax New Housing Rebate Regulations* s. 4
- HST transition (2010)
- • defined, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 55(2), (3)
- HST transition (PEI, 2013)
- • defined, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 58.08(2), (3)

### Interline freight settlements, zero-rated, VI-VII-1(2), 11; NM 28.2 paras. 35–42

- gravel pit owners and dump truck operators, Policy P-157 (obsolete); NM 28.2 paras. 54–55

### Intermediary

- arranging for financial service, Policy P-239
- defined, *Credit Note and Debit Note Information (GST/HST) Regulations* s. 2; *Input Tax Credit Information (GST/HST) Regulations* s. 2
- supply by principal through, documentation, *Credit Note and Debit Note Information (GST/HST) Regulations* s. 3(b); *Input Tax Credit Information (GST/HST) Regulations* s. 3(a)(i), 3(b)(ii)

### Interment property

- defined, *New Harmonized Value-added Tax System Regulations* ss. 47.1(1), 58.3(1)
- no HST in Ontario or BC if agreement entered into before July 2010, *New Harmonized Value-added Tax System Regulations* s. 47.1(2)
- no HST in PEI if agreement entered into before April 2013, *New Harmonized Value-added Tax System Regulations* s. 58.3(2)

### Intermittent urinary catheter

- zero-rated, VI-II-25.1

### Inter-municipal supplies, exempt, V-VI-28

### Internal charge

- defined, for importation of service from foreign branch, 217.1(4)

### Internal use

- defined, for importation of service from foreign branch, 220(3)

### Internal waters

- defined, *Interpretation Act* 35(1)
- included in definition of “Canada”, 123(2); Policy P-152R

### International bridge or tunnel authority

- supplies to, zero-rated when for construction to link Canada and U.S., VI-VIII-2; NM 18.3 paras. 19–22

### International carrier

- fuel supplied to, zero-rated, VI-V-2, 2.1; NM 4.5.2 paras. 21–25; NM 4.5.3 paras. 1–4; Policy P-006, P-076, P-142 (obsolete)

### International flight

- defined, 180.1(1)
- in-flight property and services not subject to GST, 180.1(2)

### International freight forwarders

- services zero-rated, VI-VII-12; NM 29.2 paras. 43, 44

**International organizations**, *see also* Foreign government

- permanent establishment in Canada deemed resident in Canada, 132(2)
- supplies between branches, 132(4), 220
- zero-rating of supplies to, VI-VIII (Analysis); NM 18.3

**International publication**

- NATO or United Nations
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-1
- subscription solicited from outside Canada
- deemed supplied in Canada, 143.1
- GST registration required, 240(4)
- no GST on importation, VII-7.1

**International shipping corporation**

- deemed non-resident, 132(5)

**International voyage**

- defined, 180.1(1)
- on-board property and services not subject to GST, 180.1(2)

**Internet access**

- Canada Revenue Agency web site, *cra.gc.ca*
- excluded from recapture of Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations, No. 2, s. 28(2)(d)*
- place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations s. 32*
- before May 2010, *Place of Supply (GST/HST) Regulations s. 10*

**Internet sales**, *see* Electronic commerce

**Interpretation Act**

- definitions that apply to all Acts, *Interpretation Act s. 35(1)*
- text of, *see* “Other Legislation” tab (Binder P1) and *GST Partner*

**Interpreter services**, 163(3)“tour package”

**Interprovincial supplies**, *see also* Harmonized Sales Tax

- property, *see* Bringing into a participating province

**Interval**, *see* Lease (or license): interval

**Intra-company cost allocations**

- foreign-based insurance companies, Policy P-126

**Intraocular lens**

- zero-rated as medical device, VI-II-25; NM 4.2 para. 43

**Intravenous apparatus**

- parts and attachments for, VI-II-32; NM 4.2 para. 61(b)
- zero-rated as medical device, VI-II-5.2; NM 4.2 para. 10

**Inuit**, *see* Indians and Indian bands

**Invalid chair**, *see also* Disabled person

- zero-rated, VI-II-14; NM 4.2 para. 22

**Invention**

- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; NM 4.5.3 paras. 51, 52
- used in business in Canada, 217“imported taxable supply”(c.1)

**Inventory**, *see also* Capital property

- conversion to capital property, *see* Non-capital property
- defined
- for export certificate rules, 221.1(1)
- for FST inventory rebate, 120(1)
- leasing or rental assets, Policy P-133
- property salvaged by insurer before 1991, Policy P-114 (obsolete)
- property seized by financial institution before 1991, Policy P-114 (obsolete)
- for GST, 123(1)
- duty-free shop, supply to zero-rated, VI-V-16; NM 4.5.2 paras. 37, 38
- exchanges of same kind between registrants, deemed at nil consideration, 153(3); Policy P-221
- real property of public service body, election re, 211(1)(b)
- rebate, *see* Federal Sales Tax (FST): inventory rebate
- sale of, whether taxable, 141.1(2)

**Investee**

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations s. 28*

**Investigating and recommending insurance compensation**, 123(1)“financial service”(j)

**Investigation**, *see* Audit by Canada Revenue Agency

**Investment corporation**, *see also* Distributed investment plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(b)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations s. 1(2)*
- mortgage, *see* Mortgage investment corporation

**Investment dealer**

- constitutes listed financial institution, 149(1)(a)(iii); NM 17.6 paras 7–12
- custodial and nominee services
- provided by non-resident, 217“imported taxable supply”(a)(iv)
- provided to non-resident, VI-V-17; NM 4.5.3 paras. 31, 32
- mutual fund trailer commissions, Policy P-119
- products and services of, NM 17.1.1

**Investment fund**

- member of mutual insurance group, 128(3)

**Investment income, threshold for financial institution**, 149(1)(b); NM 17.7 paras. 9–11, 31–37

**Investment limited partnership**, Notice 308

- constitutes distributed investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations s. 1(1)*“distributed investment plan”
- defined, 123(1)
- deemed not resident in Canada if 95% non-resident owned, 132(6)
- fiscal year 2018–2019, 244.1(4)
- included in “investment plan”, 149(5)(f.1)
- prescribed members, *Financial Services and Financial Institutions (GST/HST) Regulations s. 4.1*
- supply to, by general partner, 272.1(8)
- transitional rules for 2019, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations s. 73*

## Topical Index

- Investment plan**, *see also* Distributed investment plan; Non-stratified investment plan; Stratified investment plan
- consolidated filing of GST/HST returns, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 54; Notice 260
  - constitutes financial institution, 149(1)(a)(ix)
  - defined
    - for definition of financial institution, 149(5)
    - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
    - for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)
    - prescribed, includes employee life and health trust, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 8
  - distributed, *see* Distributed investment plan
  - election to have return filed by manager, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260
  - fiscal year of, 244.1
  - HST rebates disallowed, 261.4(2)
  - HST rules re non-residents, 225.4
  - information about investors to be provided to plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52, 71; Notice 259
  - new plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 57–66
  - non-stratified, *see* Non-stratified investment plan
  - rebate for management and administrative services provided to, 261.31; *New Harmonized Value-added Tax System Regulations, No. 2*, s. 21.1(3)
  - rebate of HST disallowed, 261.4(2)
  - returns of, filing by manager and consolidated filing, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 53, 54; Notice 260
  - services provided to, not exempt, 123(1)“financial service”(q)
  - stratified, *see* Stratified investment plan
  - whether constitutes SLFI, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 9–15
- Investor percentage**
- defined, for financial institutions HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 28, 47(2)
  - requirement to provide information to investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52
- Invoice**, *see also* Disclosure of tax on invoices
- amended after the fact to show GST, Policy P-118R
  - date determines GST liability, 152(1)(a), 168(1)
  - defined, 123(1); GST 300-6-3
  - discount for early payment, does not reduce GST, 161; GST 300-7-8
  - documentation requirements, 169(4)–(5), 223, *Disclosure of Tax (GST/HST) Regulations; Input Tax Credit Information (GST/HST) Regulations*; TIB B-013; NM 3.1 paras. 43–46; NM 8.4
  - false statement in, penalty, 285
  - for continuous supplies (e.g., electricity), *see* Continuous supply (electricity, gas, etc.)

- late payment charge, does not increase GST, 161, 182(3); GST 300-7-8
- on pre-1991 instalment contract, transitional rules, 118(3), (4)
- silent on whether GST included or excluded, Policy P-116, P-118R
- telecommunications service, effect on place of supply
  - GST, 142.1(2)
  - HST before July 2010, IX-VIII-2; TIB B-078
- undue delay in issuing, 152(1)(b)

**Invoicing requirement**, *see* Disclosure of tax on invoices

**Inward processing**, 213.2; TIB B-069; Policy P-047

- exemption certificates for imported goods, 213.2
  - posting security to obtain certificate, 213.1
- input tax credit for GST paid on importation of materials, 169(2)
  - transfer of credit from unregistered non-resident, 180(a)(ii)
- materials imported free of GST, VII-8.1
- non-taxable importation of goods, VII-8.1
- subsequent reimportation of goods, 215(3), *Value of Imported Goods (GST/HST) Regulations* s. 13

**Irregularity**

- in actions of CRA officials, 299(5)
- in assessment, effect of, 299(2), (4)

**Irrigation authority**, *see* Para-municipal organization

**Islands of St. Pierre and Miquelon**

- air travel to, not zero-rated, VI-VII-1(1)“taxation area”, VI-VII-3(a); NM 28.3 paras. 10, 15

**Isosorbide dinitrate and isosorbide-5-mononitrate (drugs), zero-rated**, VI-I-2(e)(vi), (vi.1)

**Issue of financial instrument**, 123(1)“financial service”(d); Policy P-065 (obsolete)

**Issuer**

- lottery corporation
  - defined, 188.1(1)
  - supply of right by, 188.1(3)

**Ivory, articles made of**

- excise tax on, I-5(b); GST 800-1

## J

**Jade, articles made of**

- excise tax on, I-5(b); GST 800-1

**Jeopardy assessment**

- Court order for assessment before end of reporting period, 322.1

**Jet, articles made of**

- excise tax on, I-5(b); GST 800-1

**Jewellery**, *see also* Specified tangible personal property

- excise tax on, I-5(c); GST 800-1

**Jigs, molds, dies, tools and fixtures**

- supplied to non-resident, zero-rated, VI-V-14; NM 4.5.3 paras. 46, 47

**Job site, building materials not delivered to**

- eligible for FST inventory rebate, 120(1)“inventory”

**Joint and several (or solidary) liability**, NM 3.1 paras. 126–131, *see also* Collection of tax

- agent and principal, where agent remits tax from supply to third party, 177(1.1)
- bankrupt and trustee in bankruptcy, 265(1)(d)
- builder and purchaser, where builder credits new housing rebate to purchaser, 254(6), 254.1(6); NM 19.3 para. 23
- directors of corporation, for unremitted tax, 323
- insurer and segregated fund, for rebate of HST on management services, 261.31(7)
- members of unincorporated body, 324(1)(b), (c)
- nil consideration election parties, 156(5)
- non-resident rebate, person crediting, 252.5(c)
- officers of unincorporated body, 324(1)(a)
- operator and joint venturer, on joint venture election, 273(5)
- partners and partnership, 272.1(5)
- receiver and person whose assets are managed, 266(2)(d)
- supplier of installation services to non-resident, 252.41(3)
- transferor and transferee of property not at arm's length, 325
- trustees and trust, 267.1(3)

**Joint application**

- defined, *Offset of Taxes (GST/HST) Regulations* s. 2

**Joint filing**, 228(7)

**Joint tenancy**

- acquisition of farmland in, Policy P-183; NM 19.5 paras. 76–97
- transfer of farmland into, Policy P-109; NM 19.5 paras. 76–97

**Joint venture**

- distinguished from partnership, Policy P-171R
- • prescribed form for, Policy P-187
- election to have tax only on supplies between operator and third parties, 273
- • governments and other tax-exempt entities excluded, 273(1.1)
- • overrides election for exempt supplies, 150(2)
- • participant
- • • administrative definition, Policy P-106
- • • input tax credits of, Policy P-138R
- • • purchases and supplies for non-electing participants, Policy P-139R
- • • supply of space in co-owned building, Policy P-172R
- • prescribed activities, *Joint Venture (GST/HST) Regulations*
- • prescribed form for, Policy P-187
- • sale of interest in, whether constitutes sale of business, Policy P-103R
- • meaning of, Policy P-139R, P-171R
- • registration of, prohibited, NM 2.1 para. 16
- • transfer of interest in, whether constitutes sale of business, NM 14.4 paras. 24–25

**Journey, continuous**, *see* Freight transportation service; Passenger transportation service

**Judge**

- authorization for collection action before end of reporting period, 322.1
- authorization for inspection of premises, 288(3), 290(1)
- constitutes officer, 123(1)“officer”

- defined
- • for search warrants, third party requirements, etc., 287
- • for solicitor-client privilege, 293(1)
- requirement to provide information or document, 289, 292
- role in solicitor-client privilege, 293
- search warrant, 288(3), 290(1)

**Judgment (for tax owing)**

- constitutes debt to Her Majesty, 313(1.1)
- enforcement of, 316
- interest and penalties on, 313(3)

**Judicial review**

- provisions apply to appeal of reference of common questions, 311(5)

**Juice**, *see also* Beverages

- bars, taxable, VI-III-1(j); NM 4.3 paras. 71–73
- dispensed, taxable, VI-III-1(o.4); NM 4.3 para. 120
- grape, for making wine, zero-rated, VI-III-1; NM 4.3 para. 13

**K**

**Kaolin**

- included in definition of mineral, 123(1)“mineral”

**Keeping books and records**, *see* Books and records

**Kidney dialysis machine**, *see* Dialysis machine

**Kitchen utensils, designed for the disabled**

- zero-rated, VI-II-31; NM 4.2 paras. 56–57

**Knife, designed for the disabled**

- zero-rated, VI-II-31; NM 4.2 paras. 56–57

**Knowledge**

- of builder that purchaser not eligible for new housing rebate, 254(6), 254.1(6); NM 19.3 para. 23
- of facts, for proof of service or documents, 335
- of false statements, penalty, 285
- of lawyer, of address of client for notification of waiver of claim, 293(15)
- of privilege, 293(15)
- of purchaser of real estate, that not exempt, 194
- of shipper of non-export of goods, 221(3)

**L**

**Labelling**

- defined, for export distribution centres, 273.1(1)

**Laboratory services**

- constitute institutional health care service, V-II-1“institutional health care service”(a)
- exempt, V-II-2, V-II-10; *Health Care Services (GST/HST) Regulations*; TIB B-019

**Labour activity**

- defined, for imported supplies between branches, 220(1)
- defined, for pension plan expenses, 172.1(1)

**Labour and materials bond**, *see* Construction: bond

**Labour organization**

- exemption for supply to or from trade union, V-VI-26

**Labour Relations Board**

- fee to file notice of appeal, exempt, V-VI-20(g)

## Topical Index

**Labour union**, *see* Trade union

**Labrador**, *see* Newfoundland and Labrador

### Lancet

- zero-rated as medical device, VI-II-21.3

**Land**, NM 19.5, *see also* Farmland; Real property; Residential trailer park

- allowance for residential complex, Policy P-069
- charge on, after judgment for tax owing, 316
- infrastructure development by municipality for serviced lots, Policy P-168R
- lease of, NM 19.5 paras. 55–57
  - for exempt rentals, V-I-6.1; NM 19.2.2 para. 12
  - allocation of lease payments to lease intervals, 136.1(1); NM 19.2.2 para. 13
  - rebate to lessor, 256.1; NM 19.3.5
- for mobile home, exempt, V-I-7; NM 19.2.2 para. 14
  - rebate to lessor, 256.1; NM 19.3.5
- self-supply rule applies to building, 191(3)(b)(i.1), 191(4)(b)(i.1)
- leased, sale of, exempt, V-I-5.2; NM 19.2.1 para. 44
- packer, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(c)(xiii.1); Finance news release 93-039
- severed
  - exemption on sale, V-I-9(2)(c)
  - from residential complex, Policy P-121
- sold before residential complex, in Alberta, NM 19.3.7 para. 1; Policy P-083
- subdivided, exemption on sale, V-I-9(2)(c)
- swap, NM 19.5 paras. 71–75
- transfer tax, *see* Land transfer tax
- transfer taxes, not part of base for GST, 154; *Taxes, Duties and Fees (GST/HST) Regulations* s. 3(a); TIB B-029
- underneath building, 123(1)“residential complex”
- vacant, whether sale exempt, V-I-9

### Land transfer tax

- not included in consideration for GST/HST, *Taxes, Duties and Fees (GST/HST) Regulations* s. 3(a)

### Landlord’s rebate

- purchase of new rental residential property, 256.2; Info Sheet GI-091; TIB B-087
  - Ontario/B.C. rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 47; Info Sheet GI-129
  - PEI rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 58.29; Info Sheet GI-149
- residential care facilities, Info Sheet GI-045

**Language instruction, whether exempt**, V-III-11

### Lapis lazuli, articles made of

- excise tax on, I-5(b); GST 800-1

### Large business

- for financial institution HST allocation rules, defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- Ontario/BC/PEI input tax credit recapture, 236.01(1); *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 26–38
  - defined, 236.01(1); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 27

- required to disclose detail on notice of objection, 301(1.2)
- two-year limit for input tax credit claims, 225(4)(a)(ii)

**Laryngeal speaking aid, zero-rated**, VI-II-13; NM 4.2 para. 21

**Laser eye surgery, exempt**, V-II-5; Policy P-207

### Last acquisition or importation

- meaning of, 195.2(1)
- rules deemed in force before 1991, 195.2(3)

### Late filing

- election for simplified accounting, 227(2)(c), Policy P-100R
- return
  - extension of time by CRA, 281; NM 16.2 paras. 39, 40(d)
  - penalty, 281.1; NM 16.2 paras. 25–26

### Late payment penalty

- daily compounding, 124(2)
- no effect on calculation of tax, 161, 182(3); GST 300-7-8

### Laundering service

- homemaker service, where supplied or paid for by government or municipality, exempt, V-II-13

### Laundry machines

- in residential complex, exempt, V-I-13.3; NM 19.2.2 paras. 23–24

**Law enforcement service supplied to government or municipality, exempt**, V-VI-20(g)

**Law Society**, *see also* Professionals and professional services

- courses exempt unless election made, V-III-6
- fees exempt unless election made, V-VI-18

### Lawsuit

- for collecting GST, prohibited, 224.1
- for unpaid GST, 224

### Lawyer

- misrepresentation by, penalty, 285.1
- representing client, CRA can disclose information to, 295(6)(b)
- services of
  - costs, *see* Costs (legal)
  - disbursements of, Policy P-209R
  - excluded from financial services, 123(1)“financial service”(r)
  - litigation, *see* Litigation
  - management company for, acceleration of ITC claims, Policy P-003
  - provided before April 1997 where could not be billed, HST on, 357(1); TIB B-077
  - provided before 1991 where could not be billed, 341.1(1); Policy P-041 (obsolete)
  - provided to non-resident, 142(2)(g), VI-V-9, VI-V-23; NM 4.5.3 paras. 28, 41–50; Policy P-206
- solicitor-client privilege, 293

### Laying

- of information or complaint, 332
- or repair of oceanic telegraph cable, supply to non-resident for use in ship, zero-rated, VI-V-2(c); NM 4.5.2 para. 21(c)

### Leafcutter bees

- zero-rated after June 10, 1993, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(xi); NM 4.4 Schedule

- Lease (or license)**, *see also* Accommodation; Contract; Real property; Sale; Supply
- activity constitutes business, 123(1)“business”
  - aircraft
  - • election not to claim input tax credit, 173(2)–(4); NM 9.2 paras. 45–53
  - art, limitation on input tax credit, 176(5)(c) [repealed]
  - automobile
  - • dollar limitation on input tax credit, 235; NM 8.2 paras. 42–49
  - • election not to claim input tax credit, 173(2)–(4); NM 9.2 paras. 45–53
  - • input tax credit to lessor for insurance repairs, Policy P-091R
  - • monthly payment over \$800, 235; NM 8.2 paras. 42–49
  - • payments to lessor for loss or damage, Policy P-225
  - breach of, damages, 182
  - cancellation payment, 182; Policy P-218R
  - charity, by, in connection with lease of real property
    - • exempt, V-V.1-1
    - • not exempt, V-VI-2(f)
  - commercial, *see* real property (below)
  - constitutes supply, 123(1)“supply”
  - defined, 191(3) (Analysis); NM 19.1 paras. 25–31; Policy P-062
  - • includes licence or similar arrangement, 191(4.1), 256.2(2)
  - dental equipment, no tax where leased before 1991, 340(3)(b)
  - distinction between lease and licence, Policy P-062
  - drop-shipment rules, 179(8)–(12)
  - election for, to be supply of financial service, 150(1)
  - emphyteutic, NM 19.1 paras. 29–30; Policy P-174
  - entered into before 1991, 340(3)(a); Policy P-043 (obsolete)
  - grandfathered, 340(3), (6); Policy P-020 (obsolete), P-043 (obsolete)
  - health care equipment, no tax where leased before 1991, 340(3)(b)
  - Indian or Indian band, to, Policy P-230R
  - inducement payments, NM 19.4.1 paras. 36–46; TIB B-054 (obsolete)
  - input tax credit determination, 136.1(1); TIB B-078
  - interval
    - • consideration attributable to, 136.1(1)(c); NM 19.2.2 para. 13; TIB B-078
    - • defined, 136.1(1)(b), IX-I-1
    - • lease not exceeding 3 months, HST place of supply before July 2010, IX-II-4
    - • no effect on whether supply made in Canada, 136.1(2)(d)
    - • residential sub-lease, 136(2.1)
    - • when supply deemed made, 136.1(1)(b); TIB B-078
  - land
    - • for mobile home, 190(3), V-I-7; NM 19.2.2 para. 14; NM 19.2.3 paras. 64–67
    - • long-term, with sale of house
      - • • exempt, V-I-5.1; NM 19.2.2 paras. 40–43
      - • • new housing rebate, 254.1; NM 19.3.2
      - • • sale of land exempt, V-I-5.2; NM 19.2.1 paras. 40–43
    - • long-term, defined, 254.1(1); NM 19.3.2 para. 2(c)
  - medical equipment
    - • by health care facility to consumer, exempt, V-II-3
    - • no tax where leased before 1991, 340(3)(b)
    - • not a financial service, 123(1)“debt security”
    - • option to purchase, *see* purchase option
    - • outside Canada, 142(2)(a); Policy P-193R
    - • parking space, whether exempt, V-I-8.1, V-V.1-1, V-VI-25(h); NM 19.2.2 paras. 18–20
    - • passenger vehicle, *see* automobile (above)
    - • payments redirected to financial institution, remittance of tax, Policy P-131R
    - • place of supply
      - • • GST (whether in/outside Canada), 142(1)(b), 142(2)(b); Policy P-193R
      - • • HST (whether in a participating province) before July 2010, IX-II-2; TIB B-078; Policy P-193R
      - • • remains same as when first delivered, 136.1(1)(d)
    - • property acquired by insurer in settlement of claim, 184(7)
    - • property held for, FST inventory rebate, 120(1)“inventory”
    - • property seized or repossessed by creditor, 183(8)
    - • property used primarily for benefit of shareholder, partner, beneficiary, etc., 170(1)(c); NM 8.2 para. 20
    - • purchase clause in residential rent-to-own agreement, Policy P-164
    - • purchase option
      - • • HST transitional rule (1997), 352(1.1)
      - • • HST transitional rule (2010), *New Harmonized Value-added Tax System Regulations* s. 41(10)
      - • • HST transitional rule (2013, PEI), *New Harmonized Value-added Tax System Regulations* s. 58.23(10)
    - • place of supply when exercised, 136.1(1.1)
  - real property, *see also* land, above
    - • • by builder, tax required to be collected, 191(1)–(4)
    - • • by public service body, whether exempt, V-VI-25
    - • • deemed to be supply of real property, 136(1)
    - • • FST new housing rebate to builder, 121(2)(a)(i)
    - • • farmland, for share of crops, zero-rated, VI-IV-9; NM 4.4 para. 35
    - • • for re-supply, election re, 211(1)(c)
    - • • inducements on, NM 19.4.1 paras. 36–46; TIB B-054 (obsolete)
    - • • mobile home, for, V-I-7; NM 19.2.2 para. 14
    - • • municipal taxes included may become taxable, V-VI-21 (Analysis)
    - • • residential, exempt, V-I-6; NM 19.2.2 paras. 1–11
    - • • to supplier of exempt residential leases, 191(10), 256.1, V-I-6.1; NM 19.2.2 paras. 12–13
    - • • whether exempt, V-V.1-1, V-VI-25(f); Policy P-062
  - residential, exempt, V-I-6; NM 19.2.2 paras. 1–11, *see also* Residential sub-lease
  - residential complex under construction, person acquiring for purposes of deemed builder, 123(1)“builder”(d)(iv)
  - sale-leaseback agreement, determining consideration, 153(4)
  - school authority, by, to student, exempt, V-III-15
  - specified tangible personal property, limitation on input tax credit, 176(5)(c) [repealed]
  - student, to, by school authority, exempt, V-III-15
  - sublease, *see* Sublease
  - tangible personal property



## Topical Index

### Lease (or license) (*cont'd*)

- • deemed to be supply of tangible personal property, 136(1)
- • in or outside Canada, Policy P-193R
- • to Indian or Indian band, Policy P-230R
- termination, 182
- transitional rules
- • GST (1991), 340
- • HST (2010), *New Harmonized Value-added Tax System Regulations* s. 42
- • Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 4, 19(2)(d), 19(3)(a), (l)
- • no tax before 1994 where agreement before 1991, automobiles and health care equipment, 340(3)(b); Policy P-020 (obsolete)
- • no tax where agreement before August 8, 1989, 340(6); Policy P-020 (obsolete)
- • PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.24
- vehicle converted for use by disabled individual, reduced tax, 258.1(7); TIB B-086
- when consideration due and tax payable, 152(2)

**Lease inducement**, *see* Lease (or license): inducement payments

**Lease interval**, *see* Lease (or license): interval

**Leaseback arrangement, determining consideration**, 153(4.1)–(4.6)

### Leasehold improvements

- sold as part of medical/dental practice, Policy P-166
- used as lease inducement, NM 19.4.1 paras. 44–46

### Leasing assets

- FST inventory rebate, Policy P-133

**Leaves, tobacco, zero-rated**, VI-IV-7; NM 4.4 para. 33

### Leaving Canada

- non-resident performer or employee, requirement to remit tax, 238(3); Policy P-134R
- tax debtor, seizure of property from, 322

**Lecturer, non-resident**, *see* Non-resident: performer or lecturer

### Leg

- artificial, zero-rated, VI-II-22; NM 4.2 para. 38
- of a journey, defined, IX-VI-1; NM 28.3 para. 5; TIB B-078; *New Harmonized Value-added Tax System Regulations* s. 20
- of an aircraft flight, defined, *Place of Supply (GST/HST) Regulations* s. 1

### Legal aid

- plan, rebate for tax paid, 258; NM 13.2
- services, exempt, V-V-1; NM 5.3

**Legal reports by physician, whether taxable**, Policy P-080, P-248

**Legal service**, *see* Lawyer: services of

### Legion entity

- defined, 259.2(1)

### Legislated consumers' refund

- defined, for returnable containers, 226(1)

### Legislative amendments

- April 23, 1996 proposals, TIB B-075
- change in use of capital property resulting from, 198.1(a) [repealed]

- interest to apply retroactively, 124(3)
- retroactive effect of, S.C. 1993, c. 27, s. 210 (reproduced before s. 122)

**Legislature**, *see* Provinces and provincial law

**Legs of a journey**, *see* Continuous journey

**Lending library, borrowing privileges exempt**, V-VI-19

**Lending of money**, *see also* Financial service(s); Interest

- constitutes financial service, 123(1)“financial service”(c)
- garnishment of amount to be lent, 317
- to non-resident, whether exempt or zero-rated, V-VII, VI-IX-1(a)(ii)
- where principal business is, 149(1)(a)(viii)

### Lens blanks

- for prescription eyewear, zero-rated, VI-II-32; Policy P-211 (obsolete)

**Lenses (contact or for eyeglasses), zero-rated**, VI-II-9; NM 4.2 para. 15

- partly finished, zero-rated, VI-II-32; NM 4.2 para. 15; Policy P-211 (obsolete)

### Lessee

- defined, for sale-leaseback arrangements, 153(4.1)(a)

### Letter

- constitutes a record, 123(1)“record”
- garnishment, 317

**Letter of credit**, 123(1)“money”

**Liability**, *see also* Imposition of tax (charging provisions); Joint and several (or solidary) liability; Penalties; Offences

- builder, *see* Builder: liability of
- directors of corporation, for unpaid tax, 323
- distributing property of estate, etc., without certificate, 270
- for tax, time of, *see* Time: tax payable
- partners, for obligations of partnership, 272.1(5)
- to collect tax, 221
- to pay tax, 165(1), 299(2); NM 3.1 paras. 4–8
- trustee, for obligations of trust, 267.1
- unincorporated association, officers and members, 324

**Library (public)**, *see also* Para-municipal organization

- borrowing privileges exempt, V-VI-19
- library board, may apply to be municipality, 123(1)“municipality”(b); TIB B-046
- rebate for printed books, 259.1; NM 13.4

**Licence**, *see also* Lease (or license)

- distinction between licence and lease, Policy P-062
- holder, government fees to recover cost of administering regulatory program, exempt, 189.1
- meaning of, Policy P-062
- software, *see* Software
- supplied by government, whether exempt, V-VI-20(c), (j), (k)
- to use real property
- • supplied by public institution or other public sector body, not exempt, V-VI-25(f)
- • supplied by charity, exempt, V-V.1-1
- to use tangible personal property
- • to Indian or Indian band, Policy P-230R

**Licensed duty-free shop**, *see* Duty-free shop

**Licensed manufacturer**

- transitional rule re GST, 337(7)

**Licensed practical nurse**, *see* Health care services, exempt

**Licensed wholesaler**

- cancellation of licence, 119(2)
- transitional rule re FST, 118(1), (2), (7)
- transitional rule re GST, 337(7)

**Licensing of insurance adjusters**, Policy P-056R2

**Lien, on property to enforce judgment for tax owing**, 316

**Life insurance**, *see* Insurance

**Life lease**

- whether subject to self-supply rules, NM 19.2.3 paras. 24–28

**Life memberships, transitional rules**

- GST, 345
- HST, 356(6); TIB B-077

**Lift chair**, Info Sheet GI-133

**Lift for wheelchair, zero-rated**, VI-II-14; NM 4.2 para. 22

**Limb, artificial, zero-rated**, VI-II-22; NM 4.2 para. 38

**Limitation period**

- appeal of assessment
- extension of time, 305
- 90 days after confirmation of assessment, 306
- 180 days after notice of objection filed, 306(b)
- assessment
  - rebate, reassessment 4 years, 298(2)
  - tax and penalties, generally 4 years, 298(1)
  - where fraud, misrepresentation or waiver, none, 298(4)
- bad debt write-off 4 years, 231(4)
- cancellation of small supplier's registration, minimum 1 year, 242(2)(b)
- collection of tax debt by Crown, 10 years, 313(2.1)–(2.8)
- direct sellers 4 years, 178.3(3), 178.3(4)
- directors' liability 2 years, 323(5)
- distributors of direct seller products 4 years, 178.4(3), 178.4(4)
- election
  - exempt supplies within corporate group, 150(3)(c)
  - fiscal months and fiscal quarters, 243(3)
  - fiscal year, 244(4)(c)
  - museum or gallery, re art acquired for exhibit, 176(6)(b) [repealed]
  - patronage dividends, 233(4)
  - Quick Method, 227(2)(c); Policy P-100R
  - real property of public service body, 211(5)(c)
  - reporting period, 250(d)
  - sale of business, 167(1.1); NM 14.4 para. 12
  - simplified public service body rebate calculation, 259(13)
  - streamlined or simplified accounting, 227(2)(c); Policy P-100R
- export of property for non-resident business rebate, 60 days, 252(1)
- GAAR adjustment request 180 days, 274(6)
- input tax credit claims 2 or 4 years, 225(4)
- notice of objection
- extension of time, 303, 304

- 90 days, 301(1.1)
- prosecutions 8 years, 332(4)
- real property, adverse possession rights, Policy P-178
- rebate
  - amount paid in error 2 years, 261(3)
  - charity exports 4 years, 260(2)
  - employees and partners 4 years, 253(3)
  - imported goods
    - damaged 2 years, 215.1(2)(d)
    - not subject to duty 2 years, 215.1(3)(d)
    - returned to supplier 2 years, 215.1(1)(c)
  - land leased for residential purposes 2 years, 256.1(2)
  - legal aid plan 4 years, 258(3); NM 13.2 para. 18
  - new housing (owner-built) 2 or 4 years, 256(2.01), (3); *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 46(4), 46(6)
  - new housing (purchased) 2 years, 254(3), 254(4)(c), 254.1(3), 254.1(4)(b), 255(3); *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 41(4), 46(6)(c)(iv), 43(3), 43(4)(c)(iii), 45(4)
  - new rental housing, 2 years, 256.2(7); *New Harmonized Value-added Tax System Regulations, No. 2*, s. 47(11)
  - non-resident 1 year, 252.2(a), 252.3, 252.4(1), 252.4(3)
  - printed books, 4 years, 259.1(3); NM 13.4
  - public service body 4 years, 259(5), (5.1)
  - sale of real property by non-registrant 2 years, 257(2)
  - remittance of tax, 228(2)
  - return
    - annual filers, 3 months or June 15, 238(1)(a)
    - extension of time, 281; NM 16.2 paras. 39, 40(d)
    - monthly and quarterly filers, 1 month, 238(1)(b)
    - waiver of interest and penalty, NM 16.3 para. 10
  - revocation of election
    - exempt supplies within corporate group, 150(4)(c)
    - fiscal year, 244(4)(c)
    - patronage dividends, 233(5)
    - real property of public service body, 211(5)(c)
    - streamlined accounting or Quick Method, minimum 1 year, 227(4.1)
  - transitional credit for small businesses, Policy P-002 (obsolete)
  - unincorporated body, officers' liability, 324(3)(c)
  - variation of taxi operator's registration to apply only to taxi business, minimum 1 year, 242(2.1)
  - waiver of interest and penalty, 10 years, 281.1; TIB B-100; Info Sheet GI-024

**Limitations**

- amounts, *see* Dollar amounts in legislation and regulations
- appeals to Tax Court, 306.1
- input tax credits, *see* Input tax credit: limitations and restrictions
- objections, where rights waived, 301(1.6)
- time periods, *see* Limitation period

**Limited partner**

- not liable for obligations of partnership, 272.1(5)

**Limited partnership**

- grandfathering of pre-October 1989 condominium project, 336(5)

## Topical Index

### Limited partnership (*cont'd*)

- • reduction in FST new housing rebate, *Federal Sales Tax New Housing Rebate Regulations* s. 3(b)A(iii)(A)
- HST grandfathering of pre-October 1996 condominium project, 351(7); TIB B-077

**Liquid methanol**, *see* Methanol, liquid

**Liquidator**, *see* Receiver

**Liquor**, *see* Alcoholic beverages

**List**, *see* Lists

**Listed financial institution**, *see also* Financial institution

- bad debt on accounts receivable purchased within corporate group, 231(2)
- constitutes specified person for notices of objection, 301(1)
- defined, 123(1), 149(1)(a); NM 17.6
- election for exempt supplies within corporate group, 150
- employee of, ineligible for income tax-based rebate, 253(1)
- not eligible for public service body rebate, 259(3)
- not eligible for transitional credit, 346(1)
- notice of objection restrictions, 301(1), (1.2)
- registration permitted, 240(3)
- reporting period of
  - • annual, 245(2)(a)(iv)
  - • monthly, 245(1), 245(2)(a)(iv)
- required to disclose detail on notice of objection, 301(1.2)
- return deadline, 238(1)(a)(i), 238(2.1)(b)
- selected, *see* Selected listed financial institution
- two-year limit for input tax credit claims, 225(4)(a)(i)

**Listed international agreement**

- defined, 123(1)
- demand for information for purposes of, 289(1)
- disclosure of information by official in accordance with, 295(5)(n)

### Lists

- dollar amounts, *see* Dollar amounts in legislation and regulations
- excise tax rates, GST 800-4
- interest rates, 124 (Analysis); *Interest Rates (Excise Tax Act) Regulations*
- policy papers, “Policy Statements” tab (Binder C1)
- provincial government entities, 122
- CRA officials, “Government Directory” tab (Binder C1)

**Literacy organizations, rebate**, 259.1; NM 13.4

**Literary presentation**, *see* Place of amusement

**Litigation**, *see also* Lawyer: services of

- application of HST, *New Harmonized Value-added Tax System Regulations* s. 27; *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 14, 25
- awards or settlements, 182; Policy P-218R
- conducted in Canada, whether taxable, VI-V-23; NM 4.5.3 para. 43; Policy P-206
- conducted outside Canada, non-taxable, 217“imported taxable supply”(a)(vi)
- when commenced, NM 4.5.3 para. 43; Policy P-206

**Livestock, zero-rated**, VI-IV-1, 2, *see also* Agriculture and fishing, zero-rated

**Llamas, zero-rated**, VI-IV-1; NM 4.4 para. 5; Policy P-040 (obsolete)

### Loading

- defined, for importation of service from foreign branch, 217
- services, incidental to freight transportation, NM 28.2 paras. 22, 24, 30

**Loan**, *see* Lending of money

### Loan corporation

- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 26

**Local authority**, *see also* Para-municipal organization

- designated as municipality, 123(1)“municipality”(b)

### Local municipality

- defined, V-VI-1
- supplies to other municipal entities, exempt, V-VI-28

### Location

- ordinary, *see* Ordinary location (of property)

**Locomotion, aid to, for disabled, zero-rated**, VI-II-14; NM 4.2 para. 22

**Locomotive**, *see* Railway: equipment and rolling stock

**Locum, for medical practitioner**, Policy P-238

**Lodging**, *see also* Accommodation

- house, meaning of, Policy P-099

### Log boom

- whether “conveyance or cargo container”, Policy P-067R

### Long-haul truck driver

- defined, ITA 67.1(5)
- food and beverages, percentage of ITC allowed, 236(1)(b)(ii); NM 8.2 paras. 51–52, 54

### Long-term lease

- defined, 254.1(1); NM 19.3.2 para. 2(c)
- home sold with
  - • exempt, V-I-5.1; NM 19.2.2 paras. 40–43
  - • new housing rebate, 254.1(2)(a)(i); NM 19.3.2

**Loss offset program (excise tax transportation rebates)**, 68.4; GST 800-1 paras. 21–23

**Lots, sale of**, *see* Land; Serviced lots

**Lottery**, GST 500-6-10, *see also* Bets; Game of chance

- constitutes game of chance, 123(1)“game of chance”
- prescribed lottery corporation
  - • excluded from public service body rebate, 259(3)
  - • transactions with ticket distributors ignored, 188.1
  - • treatment of, 188(5), 188.1; *Games of Chance (GST/HST) Regulations*; TIB B-018
- right to play, sold by charity or non-profit organization, exempt, V-VI-5.1
- terminal, *see* Gaming machine
- ticket distributor, ignored for GST purposes, 188.1

**Luggage**, *see* Baggage

### Lumber

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)

**Luxury automobile**

- limitations on input tax credit, 201, 235; NM 8.2 paras. 23–30, 42–49

**Lyft**

- treated as taxi, 123(1)“taxi business”; Info Sheet GI-196

**Lymphedema**

- extremity pump or intermittent pressure pump for use in treating, zero-rated, VI-II-21.1; NM 4.2 paras. 32, 33

**M**

**MUSH sector**, *see* Municipality; University; School: authority; Hospital: authority

**Maa-nulth First Nations**

- no longer eligible for Indian Act relief, Notice 263

**Machinery**, *see* Equipment

**Machine-readable records**, *see* Books and records: computerized

**Made available in/outside Canada**

- meaning of, Policy P-078R

**Made in Canada**, *see* Place of supply

**Made outside Canada**, *see* Place of supply

**Magazine**

- advertising, *see* Advertising
- no GST on subscription paid before 1991, 337(4)
- no HST on subscription paid before April 1997, 352(7); TIB B-077
- no Ontario/BC HST on subscription paid before July 2010, *New Harmonized Value-added Tax System Regulations* s. 41(9)
- no PEI HST on subscription paid before April 2013, *New Harmonized Value-added Tax System Regulations* s. 58.23(9)
- supplied by non-resident, 143.1, VII-7.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations*
- soliciting orders in Canada, 240(4); Policy P-038 (obsolete)
- subscription agent considered supplier, Policy P-185R

**Mail**

- constitutes delivery in a province, IX-II-3
- date of mailing presumed to be date of notice or demand, 335(10)
- delivery of, constitutes freight transportation service, VI-VII-1(1); NM 28.2 paras. 64, 80–90
- electronic, *see* Telecommunication service
- export by, zero-rated, VI-V-12; NM 4.5.2 paras. 39, 42
- goods delivered to Canada by, where value not more than \$20
  - books, magazines and newspapers, 143.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations*
  - whether tax on importation, VII-7, VII-7.1; *Mail and Courier Imports (GST/HST) Regulations*; *Postal Imports Remission Order*
- HST on stamps, IX-VII; NM 28.2 paras. 80–90; TIB B-078
- postal service
  - HST on, IX-VII; NM 28.2 paras. 80–90
  - zero-rated, VI-VII-6, 7, VI-V-22; NM 4.5.3 paras. 20, 37; NM 28.2 para. 64
- postmark as evidence of date of mailing, GST 300-6-2 para. 7
- proof of service by, 335(1)
- sending by, deemed received when sent, 334(1)

- application where tax and refund offset in same filing, Policy P-194R2
- exception for payments or remittances, 334(2)
- solicitation of orders in Canada by, 240(3)(b), (4), Policy P-038 (obsolete)

**Mailing address**

- used as basis for determining residence in a province for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 5(a)

**Mainframe computer**

- memory boards and channels removed from, no FST rebate, Policy P-127

**Maintaining books and records**, *see* Books and records

**Maintenance**

- bond, *see also* Construction: bond
- contract
  - parts held for, no FST inventory rebate, 120(2.1); Policy P-141 (obsolete)
  - software, TIB B-090
  - taxable, 123(1)“insurance policy”(a), *see also* Warranty
- conveyance imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(f)
- goods imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)
- lottery corporation, by, of equipment used by distributor, deemed not a supply, 188.1(4)(a)(iii)
- medical device, zero-rated, VI-II-34; NM 4.2 para. 62
- national, place of supply for HST, Policy P-219
- professional status
  - continuing education courses exempt, V-III-6
  - dues to organization exempt, V-VI-18
- roads, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(k)
- service supplied to unregistered non-resident carrier, zero-rated, VI-V-2; NM 4.5.3 para. 2; Policy P-076, P-142 (obsolete)
- tangible personal property, place of supply for HST
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29
  - before May 2010, *Place of Supply (GST/HST) Regulations* s. 7(a)
- water distribution, sewage or drainage system, exempt, V-VI-22

**Maintenance bond**, *see also* Construction: bond

- meaning of, NM 17.1 para. 20

**Make-up gas, defined**, 153(6)(b)

**Making a return**, *see* Return

**Malt**

- beverages (non-alcoholic), taxable, VI-III-1(c); NM 4.3 paras. 17–18
- liquor, taxable, VI-III-1(a); NM 4.3 para. 9

**Mammography**, *see* Radiological services

**Management, place of**, 123(1)“permanent establishment”(a)(i)

**Management company**

- effect of use of, 123(1)“exempt supply” (Analysis)
- for health care, Policy P-238

## Topical Index

Management company (*cont'd*)

- law firm, acceleration of input tax credits, Policy P-003

### Management or administrative service

- defined, 123(1); TIB B-105
- excluded from exempt financial services, 123(1)“financial service”(q)(i)
- HST rebate to investment plan or segregated fund where service used outside the HST zone, 261.31(1) [repealed]

**Management service**, *see* Management or administrative service

### Management services

- excluded from financial services, 123(1)“financial service”(q)
- intra-company cost allocations of insurance companies, Policy P-126
- rebate of provincial portion of HST, financial institution, 261.31(2); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 21.1

### Manager (of investment plan)

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- election to file plan’s returns, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260
- election to transfer plan’s net tax adjustments to, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55; Notice 260

**Mandatory**, *see* Agent

**Mandate**, *see* Agent

**Mandatory registration**, *see* Registration (for GST/HST): required

### Manitoba

- provincial government entities that pay no GST, 122 (Analysis); NM 18.2 para. 6

**Manual**, *see* Owner’s manual

### Manufacturer

- licensed, transitional rule re GST, 337(7)
- mobile home, 123(1)“builder”(c)
- rebate to consumer, 181.1; GST 300-7-6
- repeal of FST, transitional rules, 118
- supply of property on behalf of non-resident, 179, 180

### Manufacturing

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

### Manufacturing service

- exporter, *see* Inward processing

### Manure

- zero-rated as fertilizer when sold in bulk, VI-IV-5; NM 4.4 para. 30

**Manuscript, rare**, *see* Specified tangible personal property

**Maple-sugar candy, taxable**, NM 4.4 para. 2

### Mare

- pregnant, urine of taxable, NM 4.4 para. 2

### Margin for risk transfer

- defined, for Division IV tax on financial institutions, 217

**Marine animals, zero-rated**, VI-IV-8; NM 4.4 para. 34

### Marine insurance policy

- adjusting services, exempt, 123(1)“financial service”(j)(i)
- apportionment of risks for zero-rating, Policy P-011

**Marine vessel**, *see* Ship or boat

### Marketing

- of fertilizer, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(h)
- of output, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(c)

### Market research

- excluded from exempt financial services, 123(1)“financial service”(r.4)(ii)

**Market value**, *see* Fair market value

**Markevich case overruled**, 313(2.1)–(2.8)

### Marriage breakdown

- exception to joint liability on transfer of property, 325(4)

**Marriage certificate, supply of, exempt**, V-VI-20(d)

**Marshmallows, taxable**, VI-III-1(e); NM 4.3 para. 45

### Master pension entity

- defined, 123(1)

### Master pension factor

- defined, 123(1)

### Master pension group

- defined, 172.1(1)

**Mathematical formula, treatment of negative amounts in**, 125

**Maximum amounts**, *see* Dollar amounts in legislation and regulations

**Meal replacement bars, zero-rated**, VI-III-1; NM 4.3 paras. 160–162

**Meals**, *see also* Catering service

- allowance or reimbursement for, NM 9.3 para. 53; NM 9.4 para. 38; GST 400-3-3
- expenses
  - incurred by employee, rebate for, 253; GST 500-4-6
  - unvouchered, Policy P-028 (obsolete)
- input tax credit limited to 50%, 236(1); NM 8.2 paras. 50–67
  - exception for charities, 236(2)
  - special rule for long-haul truck drivers, 236(1)(b)(ii)
- on Wheels, exempt, V-V.1-4, V-VI-15
- Ontario/BC HST input tax credit denied to large business, 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(h)
- preparation of, homemaker service, exempt, V-II-13
- school cafeteria, exempt, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; TIB B-026
- supplied with rent, exempt, V-I-6.2; NM 19.2.2 para. 9
- university or public college, under meal plan, exempt, V-III-13

**Mechanical percussor for postural drainage treatment, zero-rated**, VI-II-6; NM 4.2 para. 11

**Mechanics’ tools**, *see* Apprentice mechanics’ tools

### Medal

- awarded outside Canada or participating provinces
  - no GST on importation, VII-2

Medal (*cont'd*)

- no HST on bringing into participating province, X-I-11
- imported for award in Canada, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(k)

**Media (computer)**, *see* Computer: software; Carrier media; Computer carrier media

**Medical**

- device, zero-rated, VI-II; TIB B-022, B-061; NM 4.2, *see also* specific devices by name
- cosmetic service supply excluded, VI-II-1.2
- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(1)
- must be designed for human use and for assisting individual with disability or impairment, VI-II-1.1
- parts or accessories for, VI-II-32; NM 4.2 para. 61, Policy P-211 (obsolete)
- drugs, zero-rated, VI-I; NM 4.1
- equipment
- institutional health care service, exempt, V-II-1, 2
- lease before 1991, no tax until 1994, 340(3)(b)
- lease to consumer on order of medical practitioner, exempt, V-II-3
- insurance, 123(1)“insurance policy”
- locums, Policy P-238
- management company, 123(1)“exempt supply” (Analysis)
- oxygen, zero-rated, VI-I-2(e)(ix)
- practice
- payments made within, Policy P-238
- sale of, 167(1); Policy P-166; NM 14.4 para. 28
- practitioner (physician or dentist), *see also* Practitioner
- defined
- health care services, VI-II-1
- medical and assistive devices, VI-II-1“specified professional”
- prescription drugs, VI-I-1
- lease of equipment before 1991, no tax until 1994, 340(3)(b)
- medico-legal reports by, Policy P-080, P-248
- payments to other practitioners, Policy P-238
- services exempt, V-II-5; Policy P-238
- prosthesis
- exempt when supplied in health care facility, V-II-1“institutional health care service”(b)
- zero-rated, VI-II-25, 26; NM 4.2, paras. 43, 44
- services, *see* Health care services, exempt
- supplies
- institutional health care service, exempt, V-II-1, 2

**Medical device**, *see* Medical: device

**Medico-legal reports**, Policy P-080, P-248

**Member**

- defined, *Offset of Taxes (GST/HST) Regulations* s. 2

**Membership**, *see also* Association; Club

- club, no input tax credit for dues or right to acquire, 170(1)(a); NM 8.2 paras. 2–7
- conditional on owning security, not financial service, 140
- defined, 123(1)

- golf club, securities issued by, Policy P-098R
- lifetime, supply of, transitional rule
- GST, 345
- HST (1997), 356(6); TIB B-077
- Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 7
- place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 6–11
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 6
- supplied with share, not financial service, 140
- supply of
- by charity, for recreational or athletic activity, whether exempt, V-V.1-1(f), V-V.1-1(g), V-VI-2(j), 12
- by public sector body, exempt, V-VI-17, 18
- by public service body, for classes or activities for children, underprivileged or disabled, V-VI-12
- by registered party, V-VI-18.1
- transitional rules
- GST, 341(4)
- HST (1997), 356(4), (5); TIB B-077
- Nova Scotia HST (2010), *Nova Scotia HST Regulations* ss. 5, 7, 19(2)(g)
- trade union, dues not taxed, 189
- transitional rules
- HST (2010), *New Harmonized Value-added Tax System Regulations* s. 48
- PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.31

**Memoranda**, *see* “Memoranda” tab (Binder P3)

**Memorial (certificate to enforce judgment on land)**, 316

**Memory boards**

- removed from tax-paid computers, no FST rebate, Policy P-127

**Menstrual cup**, *see* Feminine hygiene product

**Mental disability**, *see* Disabled person or disabled individual

**Mental institution**, *see* Health care facility

**Merchandising allowance**

- treated as adjustment to consideration, 232.1

**Merger**, *see* Amalgamation

**Messuages**, 123(1)“real property”(b)

**Metals**, *see* Precious metal

**Meter, blood-glucose, zero-rated**, VI-II-28; NM 4.2 para. 46

**Metered dose inhaler**, VI-II-5.1; NM 4.2 paras. 8, 9

**Methanol, liquid**

- production from natural gas, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(n)

**Metropolitan authority**, *see* Municipality

**Mexico**

- temporary importations from
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-8

**Midwife**

- health care practitioner, V-II-1“practitioner”

## Topical Index

### Midwife (*cont'd*)

- services exempt, V-II-7

### Military, *see* Armed forces

#### Military stores and arms

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-1, 4

### Milk, Info Sheet GI-036

- based beverages, zero-rated, VI-III-1(d); NM 4.3 paras. 20–22
- chocolate milk, single serving taxable, VI-III-1(n); NM 4.3 paras. 32–34
- dispensed, taxable, VI-III-1(o.4); NM 4.3 para. 120
- equipment for producing, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(i), (v), (vi); NM 4.4 Schedule
- ice, *see* Ice milk, taxable
- products, zero-rated as food, VI-III-1; NM 4.3 para. 5
- single servings, zero-rated, VI-III-1(n); NM 4.3 paras. 27–34, 76
- sold in vending machine, taxable, NM 4.3 para. 120
- zero-rated, as food, VI-III-1, 1(n); NM 4.3 para. 27

### Mine, constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)

- supply of undivided working interest in, Policy P-128R2

### Mineral

- defined, 123(1)
- exploration or exploitation of
  - definition of “Canada”, 123(2); Policy P-152R
  - joint venture election, 273
  - supply of right to, deemed not a supply, 162(1); Policy P-110R
- extraction of, place constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)
- feed, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2)(a); Finance news release 93-039
- right to take or remove
  - supply for consumer use taxed, 146(c), 162(2), V-VI-20(k)
  - supply to registrant not taxed, 162(1); Policy P-110R

### Mini-home

- whether mobile home, residential unit or residential complex, NM 19.3.7 paras. 10–16; Policy P-104R

### Minimal amounts

- under \$2, not payable or refundable, 297.1; TIB B-100

### Minimum amounts, *see* Dollar amounts in legislation and regulations

### Minimum fine not to be reduced by court, 331

### Mining equipment

- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(d)

### Minister (of National Revenue)

- defined, 123(1)
- delegation of powers, 275(3)
- duties, *see* Due dispatch

### Mink, taxable, NM 4.4 para. 7

### Miquelon, air travel to not zero-rated, VI-VII-1(1)“taxation area”, VI-VII-3(a); NM 28.3 paras. 10, 15

### Misrepresentation, *see also* Offences; Penalties

- no time limit for reassessment, 298(4)

### Mistaken payment of tax

- input tax credit for, 296(2.1)
- rebate of, 261

### Misuse of statutory provisions

- general anti-avoidance rule, 274(4); TIB B-046

### Mixed pension plans

- financial institution percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 38

### Mixed supplies, *see* Combined supply

### Mixed-use building

- new housing rebate, NM 19.3.7 paras. 19–22

### Mobile home, *see also* Residential trailer park

- British Columbia HST, Info Sheet GI-081
- constitutes personal property for certain rules, 142(3)(b), 220.01, VI-V-24, IX-I-2; NM 4.5.2 para. 50; NM 19.1 paras. 48–50
- constitutes real property, 123(1)“real property”(c)
- constitutes residential complex, 123(1)“residential complex”(a), (c.1)
- constitutes residential unit, 123(1)“residential unit”(a)
- construction of, timing rule, 190.1(1)
- dealer, treated as builder, 123(1)“builder”(c); NM 19.2 paras. 1–5
- defined, 123(1); NM 19.2 paras. 9–13; NM 19.3.7 paras. 10–16; Policy P-104R, Policy P-223
- excluded from FST new housing rebate, 121(1)“specified single unit residential complex”
- foundations and support mechanisms, Policy P-070R
- lease of land for, exempt, V-I-7; NM 19.2.2 para. 14
- manufacturer of, 123(1)“builder”(c)
- mini-homes, NM 19.3.7 paras. 10–16; Policy P-104R
- motor homes, Policy P-104R
- new housing rebate, 256(2.2)
- Ontario HST, Info Sheet GI-082
- PEI HST, Info Sheet GI-145
- park model trailers, ; NM 19.3.7 paras. 10–16; Policy P-104R
- prefabricated, Policy P-223
- rebate for, 254(2), 256(2.2); NM 19.3.7 paras. 17–18
- removed from HST province, rebate of provincial tax, 261.1; TIB B-080
- substantial renovation of, timing rule, 190.1(2)
- supplier of, 123(1)“builder”(c)
- support mechanisms, Policy P-070R
- travel trailers, Policy P-104R
- used, no HST, X-I-25
- whether manufacture and assembly substantially complete, Policy P-223

### Model trailer (in park)

- whether mobile home, residential unit or residential complex, Policy P-104R

### Modem, possibly zero-rated, VI-II-2

### Modification

- medical device, of, zero-rated, VI-II-34; NM 4.2 para. 62

**Molasses**

- fruits, seeds, nuts or popcorn coated with, taxable, VI-III-1(e); NM 4.3 paras. 45–54

**Molds, dies, jigs, tools and fixtures**

- supplied to non-resident, zero-rated, VI-V-14; NM 4.5.3 paras. 46, 47

**Money**, *see also* Dollar amounts in legislation and regulations; Financial service(s); Lending of money

- bringing into HST province, no HST self-assessment, X-I-17
- broker of, constitutes financial institution, 149(1)(a)(iii)
- business of lending, 149(1)(a)(viii)
- defined, 123(1)
- garnishment of, 317
- importation of, no tax, VII-10
- issue, transfer, lending etc. of, 123(1)“financial service”(a)
- paid to Her Majesty, statutory recovery rights only, 312
- payment of not a supply, 123(1)“property”, 123(1)“service”(b)
- seized from tax debtor by police, 320
- trader of, constitutes financial institution, 149(1)(a)(iii)
- value of consideration, *see* Consideration

**Monitor**

- for blood glucose, zero-rated, VI-II-28; NM 4.2 para. 46
- respiratory, *see* Respiratory monitors, zero-rated as medical devices

**Monoselector devices, calculation of tax**, 165.1(2)

**Month**, *see also* Fiscal month

- defined, 123(1)
- for value of imported goods, *Value of Imported Goods (GST/HST) Regulations* s. 2(2)

**Monthly compounding of interest**, *see* Interest

**Monthly filing**, *see* Fiscal month

**Mooring facilities for floating home, exempt**, V-I-13.2; NM 19.2.2 para. 22

**Mortgage**, *see also* Debt; Debt security

- buydowns, NM 19.1 para. 56
- granting of, exempt, 123(1)“financial service”(d)
- takes priority over deemed GST security, *Security Interest (GST/HST) Regulations* s. 2

**Mortgage investment corporation**, *see also* Distributed investment plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(c)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)

**Mortgagee**

- deemed to be builder, 123(1)“builder”(b)

**Motel**, *see also* Accommodation; Hotel

- meaning of, Policy P-099

**Mother of pearl, articles made of**

- excise tax on, I-5(b); GST 800-1

**Motive fuel**, *see also* Fuel

- excluded from non-resident business rebate for goods exported, 252(1)(c)

- included in “specified property or service” for Ontario/BC HST ITC recapture, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 28(1)(b)

**Motor fuel**, *see also* Fuel; Motive fuel

- defined, for B.C. point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 4, s. 10 [repealed]

**Motor home**, *see also* Residential trailer park

- excluded from definition of “mobile home”, 123(1)
- lease of land for, V-I-7(b); NM 19.2.2 para. 16
- rented, temporary importation of by Canadian resident, calculation of tax, *Value of Imported Goods (GST/HST) Regulations* s. 15:A(a)(ii)
- whether mobile home, residential unit or residential complex, Policy P-104R

**Motor vehicle**, *see also* Automobile; Specified motor vehicle

- allowance paid to employee or partner, 174(a)(ii); NM 9.3; Policy P-075R
- auxiliary driving control
  - addition of, *see* Conversion: of vehicle for use by disabled
  - zero-rated, VI-II-18; NM 4.2 para. 26
- buy-back of under Ontario Arbitration Plan, Policy P-036
- conversion for use by disabled person, *see* Conversion: of vehicle for use by disabled
- defined
  - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
  - for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 26; *see also* Qualifying motor vehicle
- expenses, rebate for employees and partners, 253; GST 500-4-6
  - where reasonable allowance received, Policy P-113R
- ferry for, charges exempt or zero-rated, V-VIII-1, VI-VII-14; NM 28.1
- HST on, *see* Specified motor vehicle
- qualifying, *see* Qualifying motor vehicle
- specified, *see* Specified motor vehicle
- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(c)
- wheelchair ramp for, zero-rated, VI-II-16; NM 4.2 para. 46
  - installation of, *see* Conversion: of vehicle for use by disabled

**Moulds, jigs, dies, tools and fixtures**

- supplied to non-resident, zero-rated, VI-V-14; NM 4.5.3 paras. 46, 47

**Mousse, taxable in single servings**, VI-III-1(n); NM 4.3 paras. 27–34

**Movable property**, *see* Personal property

**Movement of goods**, *see* Freight transportation service

**Movie**

- theatre, *see* Place of amusement

**Moving house from existing land**, NM 19.2.4 paras. 11–18; Policy P-154



## Topical Index

### Muffin

- bar, taxable, VI-III-1(m); NM 4.3 paras. 93, 98–99; Info Sheet GI-020
- English, zero-rated, VI-III-1(m); NM 4.3 paras. 88, 94, 137
- taxable where packaged less than six, VI-III-1(m); NM 4.3 paras. 87, 89, 97, 118, 137

**Mulchers, zero-rated**, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(c)(xiv)

**Mules, taxable**, NM 4.4 para. 7

### Multi-employer pension plan

- rebate to, 261.01 [now available to all pension plans]

### Multinational corporations

- permanent establishment in Canada deemed resident in Canada, 132(2)
- supplies between branches, 132(4), 220

### Multiple servings

- cakes, muffins, cookies, etc., six or more, zero-rated, VI-III-1(m); NM 4.3 paras. 87, 95–97
- pudding or beverages, zero-rated, VI-III-1(n); NM 4.3 paras. 27–34

**Multiple supplies vs. single supply**, Policy P-077R2, *see also* Combined supply

**Multiple unit residential complex**, *see also* Real property; Residential complex

- addition to
  - • builder of, 123(1)“builder”
  - • deemed not capital property, 195.1(2); NM 19.2.3 para. 103
  - • deemed separate supply from rest of complex, 136(3)
  - • self-supply rule, 191(4)
  - • substantial completion of, defined, 191(9)
- conversion to condominium complex, V-I-4(a); NM 19.2.1 paras. 35–36
- defined, 123(1); NM 19.2 para. 14
- laundry machines exempt, V-I-13.3; NM 19.2.2 paras. 23–24
- new housing rebate for
  - • FST rebate (transitional), 121(3); GST 900-1
  - • GST rebate (for duplex), 254(1)“single unit residential complex”, 254.1(1)“single unit residential complex”; NM 19.3 para. 7
  - • Nova Scotia rebate (for duplex), 254(2.01)–(2.1); NM 19.3.8 paras. 3–8
  - • rental property, 256.2; TIB B-087
  - • • Ontario rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 47
- non-substantial renovation, 192; NM 19.2.3 paras. 68-76
- remote work site, 191(7); NM 19.2.3 paras. 51–58; Policy P-090
- self-supply by builder, tax on, 191(3), (5)
- substantial completion of, deemed, 191(9)
- supply exempt where tax already paid, V-I-2, 3, 5; NM 19.2.1 paras. 26–39

**Multi-tiered corporation**, 186(3); NM 8.6 paras. 14–16, *see also* Holding company

**Municipal body**, *see also* Municipality

- defined, V-VI-1
- supplies to other municipal entities, exempt, V-VI-28

### Municipal taxes

- unpaid, and redemption by previous owner, Policy P-198
- unpaid, sale of property by municipality, 183(10)
- • redemption by previous owner, 183(10.1), Policy P-198

### Municipal transit service

- defined, V-VI-1, V-VI-24(c)
- exempt, V-VI-24

**Municipality**, GST 500-4-2, *see also* Government; Public sector body; Public service body

- apportionment of rebate where multiple capacities, 259(4.1), (7), (8)
- basic tax content of property of, 198.1(1)
- constitutes public sector body, 123(1)“public sector body”
- constitutes public service body, 123(1)“public service body”
- defined, 123(1); TIB B-046; GST 500-4-2, *see also* Paramunicipal organization
  - • for public service body rebate, 259(1); *Public Service Body Rebate (GST/HST) Regulations* s. 2
  - • designated
    - • activity, V-VI-1“designated activity”, V-VI-28
    - • credit to municipality for tax previously paid, 200.1
    - • effective date of designation, Policy P-204 (obsolete)
    - • for public service body rebate, 259(1)“municipality”, 259(4), (4.3)
    - • for supply of water, V-VI-23; Info Sheet GI-011
    - • for water distribution, sewerage or drainage system, V-VI-22
  - • Newfoundland and Labrador, rebate to, 259(4.3)
  - • property used in designated activities, *see* Designated municipal property
  - • rebate of 100% of GST paid, 259(1)“specified percentage”(e), 259(4)(b)
  - • rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(4)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(v)
  - • rent-gear-to-income housing organization, Info Sheet GI-124
  - • sale of passenger vehicle by, 203(4)
  - • sale of personal property by, 141.2(2)
  - • taxable even when sold by small supplier, 166(c)
- development charges, exempt, V-VI-20(c)
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); NM 17.7 para. 5
- excluded from government, 123(1)“government”
- excluded from non-profit organization status, 123(1)“non-profit organization”
- expense allowance paid by, Policy P-097R2
- fees, *see* supplies by (*below*)
- funding by, *see* Funding by government
- infrastructure development, input tax credit entitlement, Policy P-168
- local, *see* Local municipality
- officer of, expense allowance, Policy P-097R2
- rebate for printed books, 259.1; NM 13.4
- rebate of 100% of GST paid, 259(1)“specified percentage”(e), 259(3)(a); TIB B-025; GST 500-4-2
- rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(v)

**Municipality** (*cont'd*)

- sale of personal property by, 141.2(1)
- sale of property for unpaid municipal taxes, 183(10), (10.1), Policy P-198
- subsidized housing, calculation of self-supply tax, 191.1
- supplies by
  - certain supplies deemed in commercial activity, 146
  - exempt, 189.1, V-VI-20, 21, 22, 23, 24, 25
  - non-optional services exempt, V-VI-21; Policy P-177R
  - optional services exempt, V-VI-21.1
  - to other municipalities or deemed municipalities, V-VI-28; TIB B-046
- supply by, public institution exemption does not apply, V-VI-2(n), V-VI-25
- taxes, exempt, V-VI-21

**Munitions of war**

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-1, 4

**Museum**, *see also* Place of amusement

- election to claim input tax credits on works of art, 176(6) [repealed]; GST 400-3-6; TIB B-084
- exhibit, no tax on importation, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)

**Music**

- broadcasting rights, charges by collective, 177(2)
- classes or activities involving, exemption for, V-VI-12
- instruments, input tax credits and rebates, *see* Musical instrument
- lessons, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; TIB B-014
- performance, *see* Musician; Performing artist; Place of amusement

**Musical instrument**

- input tax credit for registrant
  - where used in business, 169(1), (2)
  - where used in employment or partnership, 199(5)
- rebate for employees and partners, based on CCA, 253

**Musician**, *see also* Performing artist

- employed, rebate for expenses and instrument costs, 253; GST 500-4-6

**Mutilation of documents, offence**, 327(1)(b)(i)

**Mutual fund**

- corporation
  - constitutes listed financial institution, 149(1)(a)(ix), 149(5)(d)
  - services, 123(1)“financial service”(q)
  - trailer commission servicing fees, whether financial service, Policy P-119
- trust
  - constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(x)

**Mutual fund corporation**, *see also* Distributed investment plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)

**Mutual fund trust**, *see also* Distributed investment plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)

**Mutual insurance corporation**

- group of, *see* Mutual insurance group

**Mutual insurance federation**

- constitutes mutual insurance group, 123(1)“mutual insurance group”
- defined, 123(1)

**Mutual insurance group**

- defined, 123(1)
- investment fund member deemed to be corporation, 128(3)
- members deemed closely related, 123(1)“qualifying subsidiary”(c), 128(3), 150(7)(a)
- members deemed to have made election for exempt supplies, 150(7)(b)

**N**

**NATO**, *see* North Atlantic Treaty Organisation

**NETFILE**, *see* Electronic filing

**NSF cheque**, *see* Cheque: dishonoured

**NRRP Rebate (New Residential Rental Property Rebate)**, *see* Landlord’s rebate

**Naked trust**, *see* Bare trust

**Naloxone**

- zero-rated, VI-I-2(e)(xi)

**Narcotic Control Act, drugs zero-rated**, VI-I-2

**National Energy Board**

- cost-recovery fees to licensees, exempt, 189.1

**National equipment maintenance contract**

- place of supply for HST, Policy P-219

**National Revenue, Department of**, *see also* Revenue Canada

**National standard**

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

**Native Canadians**, *see* Indians and Indian bands

**Natural fruit juice products, zero-rated**, VI-III-1(d); NM 4.3 paras. 19–26

**Natural gas**, *see also* Continuous transmission commodity

- business, separate ITC allocation required, *Streamlined Accounting (GST/HST) Regulations* s. 21(2)
- exchange of at straddle plant, no GST, 153(6)
- liquid methanol production from, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(n)
- liquids, defined, 153(6)(a)
- make-up gas, defined, 153(6)(b)
- production of liquid methanol from, joint venture election, 273(1)
- storage of, zero-rated, VI-V-15.3
- straddle plant, *see* Straddle plant
- supply for export by pipeline, zero-rated, VI-V-15; NM 4.5.2 paras. 48, 49
- surplus, taking up, VI-V-15.3

## Topical Index

- Natural gas (*cont'd*)
- taking of excess, zero-rated, VI-V-15.3
  - transportation by pipeline, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(d)
  - used as fuel for pipeline while exporting, zero-rated, VI-V-15(b); NM 4.5.2 para. 48(b)
- Natural gas liquids, defined**, 153(6)(a)
- Natural person**, *see* Individual
- Natural resource**, *see also* Mineral
- amounts paid for, Policy P-105R, P-110R
  - farm-out of resource property, Policy P-163 (obsolete)
  - place of extraction constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)
  - royalties not taxed, 162(1); Policy P-105R, P-110R
- Naturopathic services**, TIB B-109
- exemption for, V-II-7(m)
  - practitioner of, V-II-1“practitioner”
- Nav Canada**, *see* Air navigation services
- Nebulizers, zero-rated as medical devices**, VI-II-5.2; NM 4.2 para. 10
- Negative adjustment amount**
- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55(2)(c)
- Negative amounts in formulas**
- deemed to be nil, 125
- Negligence**
- payment for, not a supply, Policy P-218R
- Nekaneet First Nation**
- First Nations GST, Notice 277
- Net**, *see* Fishing: nets and equipment
- Net-of-GST method, insurance claims**, NM 17.16; Policy P-046 (obsolete), P-091R
- Net specified supplies, defined**, *Streamlined Accounting (GST/HST) Regulations* s. 15(5.1)
- Net tax**, 225; GST 500-2-4
- additions to
    - automobile lease payments, 235(1); NM 8.2 paras. 42–49
    - ceasing to be a registrant, 171(4)(b)
    - continuous transmission commodity not exported, 236.1
    - export certificate invalid, 236.2
    - export distribution centre certificate invalid, 236.2
    - issuer of debit note, 232(3)(c); NM 12.2; TIB B-042; Policy P-030R
    - meals and entertainment expenses, 236(1); NM 8.2 paras. 50–67
    - recipient of credit note, 232(3)(c); NM 12.2; TIB B-042; Policy P-030R
    - recovery of bad debt, 231(3); Policy P-058R
    - selected listed financial institution (re HST), 225.2(2), (3); TIB B-083R
  - auditing to, 296(2), (2.1)
  - calculation of, 225, 227; GST 500-2-4
  - deductions from
    - bad debts, 231(1), (2)
    - builder crediting new housing rebate to purchaser, 234(1)
    - certified institution employing disabled persons, 230.2(2)
    - goods returned after 1990, 337(9)(a) [repealed]
    - issuer of credit note, 232(3)(b); TIB B-042; Policy P-030R
    - provincial point-of-sale rebate for publications, 234(3); *Deduction for Provincial Rebate (GST/HST) Regulations*
    - recipient of debit note, 232(3)(b); TIB B-042; Policy P-030R
    - selected listed financial institution (re HST), 225.2(2), (3); TIB B-083R
    - supplier crediting amount to non-resident re convention or accommodation, 234(2)
    - supplier crediting installation rebate to non-resident, 234(1)
    - transitional credit for small business, 346, 347
    - directors liable for failure to remit, 323
    - failure to remit, *see* Offences; Penalties
    - interest on payment or refund, *see* Interest
    - interim, *see* Interim net tax
    - negative, refunded to registrant, 228(3), 229
    - non-registrant, requirement to remit, 228(2), 228(4)
    - overpayment of, refund or credit, 230, 296(3), (8)
    - Quick Method election, 227(1); *Streamlined Accounting (GST/HST) Regulations* ss. 15–21; TIB B-028
    - refund, *see* Refund: of negative net tax
    - requirement to remit, 228(2)
    - returnable container, tax collected on not included, 226(3)
    - simplified input tax credit calculation, 227(4.2); *Streamlined Accounting (GST/HST) Regulations* ss. 21.1–21.4; TIB B-070
- Net worth assessment permitted**, 299(1)
- Network**
- barter exchange, *see* Barter exchange network
  - seller, *see* Network seller
- Network commission**
- defined, 178(1)
- Network seller**, 178, Info Sheet GI-052, *see also* Direct seller; Qualifying network seller
- addition to net tax in lieu of interest following revocation, 236.5
  - cancellation of sales representative registration, 242(2.3)
  - defined, 178(1)
  - host gifts, 178(9)
  - joint election with sales representative, 178(1)
  - qualifying, defined, 178(2)
- Neuromuscular stimulation therapy**
- device for, zero-rated, VI-II-41
- New Brunswick**
- causeway to Prince Edward Island, *see* Northumberland Strait Crossing
  - HST rate, *New Harmonized Value-added Tax System Regulations* s. 33.4
  - point of sale rebates (provincial exemptions), 234; *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 3
  - provincial government entities pay HST, NM 18.2 para. 7
  - provincial sales tax, *see* Harmonized sales tax; Participating province
  - public service body rebate, 259(3)(b)
  - provincial rebate rate, *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)

**New goods**, FST inventory rebate, 120(1)“tax-paid goods”

**New harmonized value-added tax system**

- defined, 123(1), 277.1(1)
- participating provinces, Sch. VIII
- regulations for, 277.1

**New home purchase agreements**

- assignment of, Info Sheet GI-120
- in Alberta, NM 19.3.7 para. 1; Policy P-083
- in PEI, Info Sheets GI-144, GI-152

**New housing rebate**

- British Columbia [until March 2013], 256.21; *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 41(3), 43(2), 45(3), 46(3)(c), 47(4), 47(6), 47(8)
- calculation of when transferred to builder, Info Sheet GI-128
- transfer to builder, Info Sheet GI-128
- transitional new housing rebate of estimated PST, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 56–57
- FST (transitional), 121; GST 500-4-5-2, 900-1
- assignment of rebate to builder, TIB B-010
- calculation of when transferred to builder, GST 500-4-5-2; Policy P-042
- condominium unit, 121(3)(b)
- extension of deadlines, 121(2)(c), TIB B-049
- form and deadline for application, 121(4)
- general anti-avoidance rule, application of, 121.1
- liability of builder, 121(2.1)
- multiple unit residential complex, 121(3)(a)
- percentage of completion of residential complex, Policy P-087
- regulations, *Federal Sales Tax New Housing Rebate Regulations*; TIB B-016
- specified residential complex, 121(3)
- specified single unit residential complex, 121(2)
- transfer to builder, *Assignment of Crown Debt Regulations* s. 13(1); GST 500-4-5-2
- GST (permanent), 254–256, 256.2; NM 19.3
- amounts included in consideration for rebate, NM 19.3.1 paras. 9–10; Policy P-052
- building only, long-term lease of land, 254.1; NM 19.3.2
- calculation of when transferred to builder, NM 19.3.1.1, 19.3.1.2; Policy P-042
- cooperative housing corporation, 255; NM 19.3.3
- floating home, 254(2), 256(2.2)
- Harmonized Sales Tax, NM 19.3.8
- land sold before completion of residential complex, NM 19.3.7 para. 1; Policy P-083
- mixed-use building, NM 19.3.7 paras. 19–22
- mobile home, 254(2), 256(2.2)
- owner-built home, 256; NM 19.3.4
- amounts eligible, NM 19.3.4 paras. 10–17; Policy P-085
- increase in rebate rate, Policy P-073
- rental property, 256.2; TIB B-087
- sale by builder, 254; NM 19.3.1
- transfer to builder, 254(4), (5); NM 19.3.1.1, 19.3.1.2

- HST, *see* British Columbia (above); Nova Scotia, Ontario (below); Prince Edward Island (below)
- Nova Scotia, NM 19.3.8
- cooperative housing corporation (co-op) share, 255(2.01)–(2.1); NM 19.3.8 paras. 15–16
- floating home, 256(2.2)
- home on leased land, 254.1(2.01)–(2.1); NM 19.3.8 paras. 13–14
- home or duplex, 254(2.01)–(2.1); NM 19.3.8 paras. 3–8
- limited to first-time buyer, 254(2.1)(b)(i), 254.1(2.1)(b)(i), 255(2.1)(b)(i), 256(2.1)(c)(i)
- mobile home, 256(2.2)
- owner-built home, 256(2.01)–(2.1); NM 19.3.8 paras. 17–18
- Ontario, 256.21; *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 41(2), 43(1), 45(2), 46(2)(c), 47(3), 47(5), 47(7)
- transitional new housing rebate of estimated RST, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 56–57
- Prince Edward Island
- transitional new housing rebate of estimated PST, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 58.09–58.11; Info Sheet GI-151

**New registrant**, *see* Becoming a registrant

**New residential rental property rebate**, *see* Landlord’s rebate

**Newfoundland and Labrador**

- HST rate, *New Harmonized Value-added Tax System Regulations* s. 33.4
- offshore area, defined, 123(1)
- point of sale rebates (provincial exemptions), 234; *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 5
- provincial government entities pay HST, NM 18.2 para. 7
- provincial sales tax, *see* Harmonized sales tax; Participating province
- rebate
- designated municipalities, 259(4.3)
- public service bodies, 259(3)(b), 259(4)(b)
- rebate of percentage of HST to public service bodies, *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)
- rebate to municipalities, anti-avoidance rules, *New Harmonized Value-added Tax System Regulations* s. 58.47

**Newsletter**

- of public sector body, does not disqualify membership dues as being exempt, V-VI-17(f)

**Newspaper**

- advertising, *see* Advertising
- box, *see* Coin-operated device
- carrier, Alternate Collection Method, Info Sheet GI-019
- mailed from outside Canada, 143.1, VII-7.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations*
- subscription agent considered supplier, Policy P-185R
- no BC HST on subscription paid before July 2010, *New Harmonized Value-added Tax System Regulations* s. 41(9)
- no GST on subscription paid before 1991, 337(4)
- no HST in Ontario, *see* Qualifying newspaper
- no HST on subscription paid before April 1997, 352(7); TIB B-077

## Topical Index

### Newspaper (*cont'd*)

- no PEI HST on subscription paid before April 2013, *New Harmonized Value-added Tax System Regulations* s. 58.23(9)
- point of sale rebate in Ontario, *see* Qualifying newspaper
- soliciting orders in Canada, 240(4); Policy P-038 (obsolete)

### Nil consideration

- election for supplies within corporate group, 156; NM 14.5
- effect on *de minimis* financial institution calculation, NM 17.7 para. 29
- supply for
  - exempt, V-V.1-5, V-VI-10
  - made to further or promote another endeavour, 141.01(4); NM 8.3 paras. 29–30

### Nitroglycerine (drug), zero-rated, VI-I-2(e)(vii)

### Nominal consideration, supply for

- excluded from “consideration” re ITC eligibility, 141.01(1.1), 141.02(2); NM 8.3 para. 21
- exemptions, V-V.1-5.1, V-VI-6–10, V-V-1–5.1
- made to further or promote another endeavour, 141.01(4); NM 8.3 paras. 29–30

### Nominee, *see also* Bare trust

- service in respect of securities
- supplied to Canadian resident, 217“imported taxable supply”(a)(iv)
- supplied to non-resident, zero-rated, VI-V-17; NM 4.5.3 paras. 31, 32

### Non-alcoholic drinks, *see* Beverages

### Non-arm's length, *see also* Arm's length

- corporation, garnishment of funds to be advanced to tax debtor, 317(2)(b)(ii)
- supplies
  - deemed at fair market value, 155
  - property delivered by registrant on behalf of non-resident, 179(1)(a)(ii)
  - returnable containers deemed acquired at fair market value, 176(2)
  - used goods deemed acquired at fair market value, 176(4) [repealed]; GST 400-3-6
- transactions with non-residents, disclosure of, 294
- transfer, joint liability for tax, 325(1)

### Non-attributable input (for ITC allocation of financial institution)

- allocation of, 141.02(10), (11)
- defined, 141.02(1)

### Non-capital property

- conversion to capital property, 196.1

### Non-carbonated fruit juice beverages, whether zero-rated, VI-III-1(d); NM 4.3 paras. 19–26

### Non-credit courses, whether exempt, V-III-16

### Non-creditable tax charged

- defined, 259(1)

### Non-dairy ice cream substitutes

- taxable, VI-III-1(k); NM 4.3 paras. 74–84

### Non-financial institution

- financial services deemed related to commercial activities, 185, 198

### Non-gaming activity

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

### Non-gaming reimbursement

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

### Non-gaming supply

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

### Non-optional municipal services

- exempt, V-VI-21; Policy P-177R

### Non-participating province

- defined, 123(1)
- importation in, by resident of participating province, rebate, 261.2

### Non-profit housing

- fair market value of, Policy P-165R

### Non-profit organization, *see also* Charity; Public sector body; Public service body

- appropriation of property or services to benefit of member, 172(2)
- constitutes public service body, 123(1)“public service body”
- defined, 123(1), 259(1); Policy P-215
- employing disabled individuals in manufacturing, *see* Certified institution (employing disabled individuals in manufacturing)
- excludes municipalities and governments, 123(1)“non-profit organization”
- harbour authority, Info Sheet GI-008
- includes prescribed provincial government organization, 259(1)
- operating nursing home, constitutes charity for purposes of rebate, 259(1)“charity”
- qualifying
  - defined, 259(2), 259.1(1)
  - excluded from definition of *de minimis* financial institution, 149(4.1)(b); NM 17.7 para. 5
- rebate of 50% of GST paid, 259(1)“specified percentage”(a), 259(3)(a); TIB B-025; GST 500-4-9
- rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(i)
- supplies by, exempt, V-VI-4, 5–19, 25, 26
- transfer payment made through, whether a supply, Policy P-061

### Non-qualifying pension entity

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

### Non-recourse loan, purchased from related corporation, bad debt on, 231(2)

### Non-registrant

- filing of return, 238(2)
- net tax, calculation of, 225(1)
- proof of status, NM 4.5.1; Policy P-009
- rebate on taxable sale of real property, 257; NM 19.3.6
- reporting period, 245(1)
- requirement to remit tax, 228(2), 228(4)
- rights to natural resources, taxed, 162(2)
- sale of business between, Policy P-166
- sale of real property, rebate, 257; NM 19.3.6
- seizure or repossession of goods from, input tax credit, 183(7); Policy P-093 (obsolete), P-096 (obsolete), P-156R
- small supplier, no tax on supply, 166

Non-registrant (*cont'd*)

- transfer of property from on settlement of insurance claim, input tax credit, 184(4)

**Non-resident**

- books and records outside Canada, 286(1); NM 15.1 para. 18; Policy P-055R (obsolete)
- carrier, supplies to, zero-rated, VI-V-2; NM 4.5.2 paras. 21–25; NM 4.5.3 paras. 1–4; Policy P-076, P-142 (obsolete)
- defined, 123(1), 132; NM 3.4; NM 4.5.1 paras. 3–14; Policy P-086R
- delegate to convention, supply to non-taxable, 167.2(1)
- exhibitor at convention
  - rebate of tax paid, 252.3; Info Sheet GI-028
  - supply to non-taxable, 167.2(2)
- individual, Policy P-086R
- information in possession of, requirement on resident person to produce, 292
- insurer, with permanent establishment in Canada, 128(1)
- international shipping corporation, deemed, 132(5)
- performer or lecturer
  - filing of return, 238(3); Policy P-134R
  - not eligible for small supplier status, 148(3)
  - required to register, 240(2); NM 2.1 paras. 3–4; NM 2.4
  - supply not deemed made outside Canada, 143(1)(c)
- permanent establishment of
  - deemed resident in Canada, 132(2)
  - insurer, effect of, 128(1)
- proof of status, NM 3.4 Appendix A; NM 4.5.1 Appendix A, B; Policy P-009
- real property, supply by, 221(2)
- rebate, 252–252.5
  - accommodation in tour package before 2018, 252.1; Info Sheets GI-032, GI-033
  - artistic works produced for export, related supplies, 252(2)
  - assignment of, 252(3), 252.5; Info Sheet GI-032
  - deduction to supplier, 234(2), (2.1)
  - exhibitor at convention, 252.3; Info Sheet GI-028
  - goods exported by business, 252(1)
  - installation services, 252.41
  - restrictions on claiming, 252.2
  - timeshares excluded, 123(1)“short-term accommodation”(b)(i); NM 19.2.4 para. 21
- registration of, NM 2.4; TIB B-090
  - permitted, 240(3); NM 2.3
  - required, 240(2), (4); NM 2.1
- security required by, 240(6); NM 2.6; Policy P-201
- supply by
  - admission to event, *see* performer
  - input tax credit claimable by other person, 180
  - real property, no requirement to collect tax, 221(2)
  - tangible personal property, to resident of HST province, 220.06; TIB B-079, B-XX5
  - warranty replacement parts, no tax on importation, VII-5
  - when deemed made outside Canada, 143(1)
- supply of property on behalf of, 179
- supply to, not taxed, NM 4.5.1 para. 3; NM 4.5.2; NM 4.5.3

- advertising services, zero-rated, VI-V-8; NM 4.5.3 paras. 25–27
- advisory services, zero-rated, VI-V-9; VI-V-23; NM 4.5.3 paras. 28, 41–50
- agent’s services, zero-rated, VI-V-5; NM 4.5.3 paras. 8–11
- convention services, 167.2
- electronic commerce, TIB B-090
- emergency repair services, zero-rated, VI-V-6; NM 4.5.3 paras. 12, 13; Policy P-067R
- goods, 142(2)(a), VI-V-1, 12; NM 4.5.2
- services, zero-rated, VI-V-7, VI-V-23; NM 4.5.3
- supply made outside Canada, not taxed, 142(2)
- tangible personal property, 142(2)(a), VI-V-1, 12; NM 4.5.2
- warranty parts or repair service, VI-V-13; NM 4.5.3 paras. 29, 30
- whether supply made to non-resident, NM 4.5.1; Policy P-005, P-009
- zero-rated, generally, VI-V-2, 5–10, 13, VI-IX-1, 2; NM 4.5.1 para. 3; NM 4.5.2; NM 4.5.3
- tour operator
  - rebate to before 2018, 252.1(3); NM 27.3; Info Sheet GI-033
- transactions with, disclosure by corporation resident in Canada, 294
- trust, *see* Trust: non-resident

**Non-resident-owned investment corporation, *see also* Distributed investment plan**

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(e)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)

**Non-stratified investment plan, *see also* Investment plan**

- defined, for financial institution HST allocation rules
  - for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)
- election for real-time calculation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 49(2)
- election to have 225.4(4) not apply, 225.4(7)
- financial institution’s percentage, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 31, 32
- transitional rule for 2010, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 70

**Non-substantial renovation of real property**

- effect of, 192; NM 19.2.3 paras. 68–76

**Non-taxable importations, 213, 213.2, VII, *see also* Importation: goods: no tax on**

**Non-taxable portion (of tour package)**

- defined, 163(2), (3); NM 27.1 para. 12
- zero-rated, VI-VI-1; NM 27.1 para. 15

**North Atlantic Treaty Organisation**

- publications of
  - no GST on importation, VII-1
  - no HST on bringing into participating province, X-I-1

**North Shore Health Region case overruled, 191(3)(b)(i), (ii)**

## Topical Index

### North Warning System

- operation and maintenance of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(l)

### Northumberland Strait Crossing

- exemption from HST for construction costs, 362

### Northwest Territories

- provincial government entities that pay no GST, 122 (Analysis); NM 18.2 para. 6

### Notary

- professional services excluded from financial services, 123(1)“financial service”(r)

### Notice

- of assessment, 300, *see also* Assessment
- of GST paid, 223, *Disclosure of Tax (GST/HST) Regulations*; TIB B-013
- of objection, 301, *see also* Objection (to assessment)
- detail required by large businesses and financial institutions, 301(1.2)
- extension of time to file, 303, 304
- proof of service of, 335
- service of, 333

### Notice of intent

- to register person who is unregistered, 241(1.3)

### Notification of accounting periods, 243(3); GST Form 71; GST 500-2-1

### Notional input tax credit, *see also* Input tax credit; Trade-in of used property

- FST inventory rebate, 120(3)(b)
- on acquisition of used goods, 176(1) [repealed]; GST 400-3-6; TIB B-084
- elimination of, TIB B-084
- for purposes of supply (pre-1994), Policy P-158 (obsolete)
- subsequent determination that tax payable on trade-in, Policy P-145 (obsolete)
- to creditor, on seizure of property, 183(7); Policy P-093 (obsolete), P-096 (obsolete), P-156R

### Nova Scotia

- offshore area, *see* Nova Scotia offshore area
- point of sale rebates (provincial exemptions), 234; *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 2
- provincial government entities pay HST, NM 18.2 para. 7
- provincial sales tax, *see* Harmonized sales tax; Participating province
- rebate
  - new housing
    - cooperative housing corporation (co-op) share, 255(2.01)–(2.1); NM 19.3.8 paras. 15–16
    - floating home, 256(2.2)
    - home on leased land, 254.1(2.01)–(2.1); NM 19.3.8 paras. 13–14
    - limited to first-time buyer, 254(2.1)(b)(i), 254.1(2.1)(b)(i), 255(2.1), 256(2.1)(c)(i)
    - mobile home, 256(2.2)
    - owner-built home, 256(2.02)–(2.1); NM 19.3.8 paras. 17–19
    - purchase of home or duplex, 254(2.01)–(2.1); NM 19.3.8 paras. 11–12
  - public service bodies, 259(3)(b), 259(4)(b)

- rebate of percentage of HST to public service bodies, *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)
- tax rate in, *Nova Scotia HST Regulations, 2010* s. 2
- transitional rules for 2010 rate increase 13% to 15%, *Nova Scotia HST Regulations, 2010* s. 19
  - admissions, Info Sheet GI-110
  - memberships, Info Sheet GI-110
  - personal property, Info Sheet GI-108
  - progress payments and holdbacks, Info Sheet GI-103
  - real property (non-residential), Info Sheet GI-102
  - services, Info Sheet GI-109
  - transportation services and passes, Info Sheet GI-111

### Nova Scotia offshore area

- defined, 123(1)
- HST rate in, *Nova Scotia HST Regulations, 2010* s. 2(2)

### Novation

- meaning of, Policy P-020 (obsolete), P-249
- whether exists on grandfathered lease, Policy P-020 (obsolete)

### Number

- export certificate, 221.1(4)
- export distribution centre certificate, 273.1(9)
- GST registration, 241(1)

### Numbers, *see* Dollar amounts in legislation and regulations

### Numismatic, *see* Coin

### Nunavut

- provincial government entities pay HST, NM 18.2 para. 7

### Nurse

- can authorize various medical devices, VI-II-1“specified professional”
- services of, exempt, V-II-6

### Nursing home, *see also* Health care facility; Residential care facility

- considered charity for rebate purposes, 259(1)“charity”
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(ii); NM 17.7 para. 5
- hospital bed purchased by, Policy P-191
- intermediate care service, 259(1)“charity”, V-II-1“health care facility”(c)
- services exempt, V-I-6, V-II-6, *see also* Health care services, exempt

### Nursing service, exempt, V-II-6; GST 300-4-2

### Nuts

- coated or treated with chocolate, sugar, etc., taxable, VI-III-1(e); NM 4.3 paras. 45–54
- mixed, taxable, VI-III-1(i); NM 4.3 para. 60
- salted, taxable, VI-III-1(g); NM 4.3 paras. 60–61; Info Sheet GI-021
- snack mixtures, taxable, VI-III-1(i); NM 4.3 paras. 66–70
- zero-rated, generally, VI-III-1

## O

### OMEIOC, *see* Outlay made or expense incurred outside Canada

### Oaths, administration of, 275(4)

### Objection (to assessment), 301

- appeal to Tax Court if not accepted, 306

Objection (to assessment) (*cont'd*)

- books and records to be kept until disposed of, 286(4)
- extension of time
  - by Minister, 303
  - by Tax Court, 304
- notice of, 301
- prohibited where right waived by taxpayer, 301(1.6)
- proof no objection filed, 335(6)
- security for payment while pending, 314(2)
- time limit for filing, 90 days, 301(1.1)

**Obligation to collect tax**

- Crown corporations, 122(c) [repealed]; *Specified Crown Agents (GST/HST) Regulations*; TIB B-012; NM 18.2
- governments, 122; TIB B-006, B-036; NM 18.2
- suppliers generally, 221

**Occupational skills, courses to develop, exempt.** V-III-1 “vocational school”, V-III-6, 8; Policy P-231

**Occupational therapy services**

- constitutes institutional health care service, V-II-1 “institutional health care service”(e)
- exemption for, V-II-7(i)
- practitioner of, V-II-1 “practitioner”
  - can authorize various medical devices, VI-II-1 “specified professional”

**Occupying property for residential purposes**

- creates residential unit, 123(1) “residential unit”
- new housing rebate
  - FST (transitional), 121(1) “specified single unit residential complex”
  - GST, 254(2), 254.1(2), 255(2), 256(2)
- meaning of, *see* Place of residence
- non-residential property, conversion, 190(1); NM 19.2.3 paras. 80–84
- rent exempt, V-I-6; NM 19.2.2 paras. 1–11
- self-supply rules, 191

**Oceanic telegraph cable, supply to non-resident for use in laying or repair zero-rated,** VI-V-2(c); NM 4.5.2 para. 21(c)

**Offal, whether zero-rated,** NM 4.3 para. 8

**Offences,** 326–332; NM 16.2 paras. 66–76, *see also* Penalties

- confidential information, 328
- conspiracy, 327(1)(e)
- corporate officers, directors and agents liable, 330
- disclosure of certain crimes by CRA to police, 295(5.04)
- electronic sales suppression software, 327.1, *see also* Zapper software (or hardware)
- failure to file return, 326(1)
- failure to pay, collect or remit tax, 329(1)
- false or deceptive written statements, 327
- general, 329(2)
- information or complaint, laying of, 332
- limitation period, eight years, 332(4)
- minimum punishment (fine) not to be reduced, 331
- officers of corporation subject to punishment, 330
- sales suppression software, 285.01, *see also* Zapper software (or hardware)
- search warrant where suspected, 290

- stay of appeal pending outcome of prosecution, 327(4)
- zapper software, 285.01, *see also* Zapper software (or hardware)

**Offering memorandum**

- defined, 336(6)
- grandfathering of limited partnership condominium project
  - GST, 336(5)
  - HST, 351(7); TIB B-077

**Office**

- defined, 123(1)
- at home, *see* Home office expenses

**Office equipment, device to control, for disabled person, zero-rated,** VI-II-8; NM 4.2 para. 14

**Office expenses**

- incurred by employee, rebate for, 253; GST 500-4-6

**Officer,** *see also* Employee; Police

- defined
  - for non-taxable imported goods, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 2
  - for solicitor-client privilege, 293(1)
  - generally, 123(1)
  - included as employee, 123(1) “employee”
  - employer of, 123(1) “employer”
  - hearing, appointment of, 276(2)
  - of corporation
    - guilty of offence when participated or acquiesced in, 330
    - may sign documents, 279(a)
  - of municipality
    - expense allowance paid to, 174; Policy P-097R2
  - of Canada Revenue Agency
    - affidavit of proof of service, notice, etc., 335
    - delegation of powers to, 275(3)
    - seizure of documents, procedure when solicitor-client privilege claimed, 293
  - of unincorporated body
    - liable to pay or remit tax for the body, 324
    - may sign documents, 279(a)
  - police, moneys seized from tax debtor, 320

**Official**

- defined, re communication of information, 295(1), 328(3)

**Offset interest on instalment payments,** 280(3); TIB B-100; NM 16.2 paras. 14–18

**Offset of taxes,** *see* Set-off

**Offshore activity**

- defined, 123(1)

**Off-the-shelf software,** TIB B-037R; Policy P-150

**Oil**

- crude, *see* Continuous transmission commodity
- importation for refining, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(e)

**Oil or gas well,** *see also* Mineral; Natural resource

- considered mineral deposit, 123(1) “mineral”
- constitutes permanent establishment, 123(1) “permanent establishment”(a)(ii)



## Topical Index

Oil or gas well (*cont'd*)

- joint venture election, 273
- supply of undivided working interest in, Policy P-128R2

### Oil shale

- included in definition of mineral, 123(1)“mineral”

**Old age home**, *see also* Nursing home

- rent and meals exempt, V-I-6, V-I-6.2; NM 19.2.2 paras. 1–11

### Olive oil

- zero-rated, VI-III-1; Policy P-240; NM 4.3 para. 159 Example 3

### Olympic Games and Paralympic Games

- no tax on participants' importations, *2010 Olympic and Paralympic Winter Games Remission Order*

### Omission

- in assessment, does not affect validity, 299(4), (5)
- in return, form, invoice, etc.
- • fine and imprisonment, 327(1)
- • penalty, 285

### On-board charges

- HST on
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 23
- • before May 2010, IX-VI-3; NM 28.3 para. 35; TIB B-078
- international voyage, no GST, 180.1(2); NM 28.3 paras. 20–22

### Ongoing service

- allocation of consideration to billing period, 136.1(2)

**On-line sales**, *see* Internet sales

### Ontario

- Arbitration Plan, effect of buy-back of vehicle, Policy P-036
- builders of new housing, Info Sheet GI-083
- Harmonized Sales Tax, Sch. VIII
- HST implementation, *see* Transitional rules (HST, 2010)
- large business temporary recapture of ITCs, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 26“specified province”
- Lottery and Gaming Corporation, *Games of Chance (GST/HST) Regulations* s. 3(k)
- new housing rebate, 256.21; *New Harmonized Value-added Tax System Regulations, No. 2*, s. 41(2); Info Sheet GI-080
- point of sale rebates (provincial exemptions), 234; *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 1
- provincial government entities pay HST, NM 18.2 para. 7
- provincial government entities that paid no GST before July 2010, 122 (Analysis)
- • HST transition, *New Harmonized Value-added Tax System Regulations* s. 55; Info Sheet GI-073
- purchasers of new housing, Info Sheet GI-077
- rebate of percentage of HST to public service bodies, *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)
- recapture rate for large business temporary recapture of ITCs, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 26“recapture rate”(a); Info Sheet GI-171
- residential care service provided in, Info Sheet GI-123
- *Retail Sales Tax*, determines value to apply HST on bringing vehicle into province, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 8(a)
- single sales tax, Sch. VIII [Proposed Amendment]

- status Indians, exemption from provincial portion of HST, *Credit for Provincial Relief (HST) Regulations*
- temporary input tax credit recapture, 236.01; *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 26–38
- • phase-out, Info Sheet GI-171
- transitional rules for HST, *see* Transitional rules (HST, 2010)

### Ontario regulation

- defined, *Credit for Provincial Relief (HST) Regulations* s. 1

### Onyx, articles of

- excise tax on, I-5(b); GST 800-1

### Operated solely for non-profit purposes

- meaning of, Policy P-215

### Operating corporation

- defined, 186(0.1)
- holding corp allowed to claim certain ITCs, 186(1)

### Operating expenses (automobile)

- calculation of employee benefit, 173(1)(d)(vi); *Automobile Operating Expense Benefit (GST/HST) Regulations*; NM 9.2 paras. 30–35, 56–57, Appendix B

### Operative extent (for ITC allocation of financial institution)

- defined, 141.02(1)

### Operator

- joint venture election, 273(1); Policy P-106
- tour, *see* Tour operator

### Option

- for future supply of commodity, traded on exchange, constitutes financial instrument, 123(1)“financial instrument”(f); NM 17.1 paras. 37–39
- for future supply of money, shares or other financial instrument, 123(1)“financial instrument”(i); NM 17.1 para. 45–46
- to purchase property on lease
- • HST transitional rule (1997), 352(1.1)
- • HST transitional rule (2010), *New Harmonized Value-added Tax System Regulations* s. 41(10)
- • HST transitional rule (2013, PEI), *New Harmonized Value-added Tax System Regulations* s. 58.23(10)
- • place of supply for HST when exercised, 136.1(1.1)
- to purchase real property, 123(1)“real property”(b); NM 19.5 paras. 63–68
- to purchase shares, constitutes equity security, 123(1)“equity security”

### Optional municipal services

- exempt, V-VI-21.1; Policy P-177R

**Optional registration**, *see* Registration (for GST/HST): voluntary

### Optometric services

- exemption for, V-II-7(a)
- practitioner of, V-II-1“practitioner”

### Orders in Canada, soliciting

- meaning of, Policy P-038 (obsolete)

### Ordinary location (of property)

- deemed by mutual agreement, for HST place of supply rules before July 2010, IX-I-4

### Ordinarily situated in Canada (pre-June 10/93)

- meaning of, Policy P-010

**Organization**, *see* Association; Unincorporated organization

**Organized solely for non-profit purposes**

- meaning of, Policy P-215

**Organizer (of convention)**

- defined, 123(1); TIB B-071; NM 1.5; NM 27.2 paras. 37–47
- foreign convention
- rebate credited to sponsor by, 252.4(2); NM 27.2 paras. 72–93; Info Sheet GI-031
- rebate of tax to, 252.4(3); NM 27.2 paras. 64–71; Info Sheet GI-030

**Origin**

- defined, for transportation services, VI-VII-1(1), IX-VI-1; NM 28.2 para. 16; TIB B-078; *New Harmonized Value-added Tax System Regulations* s. 20

**Original supplier**

- defined, re buying groups, 178.6(1); NM 1.5

**Original vendor**

- defined, for HST residential property transitional rules (2010), *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 51(1), 52(1), 53(1)
- defined, for HST residential property transitional rules (PEI, 2013), *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 58.04(1), 58.05(1), 58.06(1)

**Orthodontic**

- devices, zero-rated, VI-II-11.1; NM 4.2 para. 19
- services, exempt (as dental services), V-II-5

**Orthopaedic brace, zero-rated**, VI-II-23; NM 4.2 para. 39

**Orthotic device**

- zero-rated as medical device, VI-II-23; NM 4.2 para. 39

**Osteopathic services**

- exemption for, V-II-7(f)
- practitioner of, V-II-1“practitioner”

**Ostriches**

- feed for, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2.1)
- zero-rated, VI-IV-1; NM 4.4 para. 5; Policy P-040 (obsolete)

**Other body established by a government**, Policy P-247

**Other taxes**, GST 800

**Outbound international freight**, VI-VII-6, 7; NM 28.2 paras. 63–67

**Outdoor recreation**

- for children, underprivileged or disabled, exempt, V-VI-12

**Outlay made or expense incurred outside Canada (for additional Division IV tax on financial institutions)**

- defined, 217.1(2)
- qualifying consideration in respect of, 217“qualifying consideration”

**Outside Canada, place of supply**, 142(2), 143, 144

- delivery of goods, Policy P-078R

**Oven**, *see* Appliance: kitchen

**Overhaul**, *see also* Repair

- conveyance imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(f)
- goods imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)

**Overnight camp, not exempt**, V-VI-12(a)

**Overpayment**

- of net tax
- applied to another reporting period or refunded, 296(3)
- defined, 296(8)
- refund, 230
- of rebate, to be repaid by recipient, 264
- of refund, to be repaid by recipient, 230.1

**Override rule, where supply completed**, 168(3); GST 300-6-11

**Owner’s manual**

- excluded from printed books rebate, 259.1(1)“printed book”(f)
- meaning of, Policy P-227 (obsolete)

**Owner-built home, new housing rebate**, 256, NM 19.3.4

- amounts eligible for, NM 19.3.4 paras. 10–17; Policy P-085
- British Columbia, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46; Info Sheet GI-081
- Ontario, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46; Info Sheet GI-082
- PEI, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 58.28; Info Sheet GI-145

**Owner-occupant**

- defined, for Nova Scotia new housing rebate, 254(2.01), 254.1(2.01)

**Ownership, transfer of**, *see also* Supply; Taxable supply

- financial instrument, 123(1)“financial service”(d); Policy P-065 (obsolete)
- real property
  - exempt sale, no input tax credit available later, 225(5)
  - meaning of, Policy P-111R; 336(1) (Analysis)
  - new housing rebate, 254(2)(e), (3)
  - when tax payable, 168(5)
- tangible personal property, when tax payable, 168(3)
- transitional rules, *see* Transitional rules (GST, 1991)
- under agreement of sale, constitutes sale, 123(1)“sale”

**Oxygen, medical, zero-rated**, VI-I-2(e)(ix)

**P**

**PEI**, *see* Prince Edward Island

**PRK**, *see* Photorefractive keratotomy

**PRPP**, *see* Pooled registered pension plan

**PRPP administrator**

- defined, 123(1)

**Package tours**, *see* Tour package

**Packaged in single servings**

- meaning of, Policy P-213

**Packages of six or more**, *see* Single servings

**Packing**

- defined, for export distribution centres, 273.1(1)
- services, incidental to freight transportation, NM 28.2 paras. 31–32

**Painter**, *see* Artist

**Painting**, *see* Specified tangible personal property

## Topical Index

### Pamphlet

- meaning of, for printed-book rebate, Policy P-234 (obsolete)

### Pan American Games and Parapan American Games

- no tax on participants' importations, *2015 Pan American and Parapan American Games Remission Order*

### Paper

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)

### Para-municipal organization

- corporation or board, TIB B-046
- defined, V-VI-1
- supplies to other municipal entities, exempt, V-VI-28

### Paralympic Games, *see* Olympic Games

### Parent corporation, *see also* Holding company

- closely related groups, 123(1), 128
- input tax credit re shares or debt of subsidiary, 186(1); NM 8.6; Policy P-032, P-094R, P-137
- qualifying subsidiary, defined, 123(1)

### Pareve ice cream substitutes

- taxable, VI-III-1(k); NM 4.3 paras. 74–84

### Pari-mutuel betting, exempt, V-VI-5.2; GST 500-4-6

### Parity or advisory committee

- dues exempt, 189(c)

### Park

- access or entry charge by government, taxed, 146(e), V-VI-20(l)
- admission to, *see* Place of amusement
- authority, determination as municipality, 123(1)“municipality”(b); TIB B-046, *see also* Para-municipal organization
- model trailer, whether mobile home, residential unit or residential complex, NM 19.3.7 paras. 10–16; Policy P-104R
- residential, *see* Residential trailer park
- trailer
  - residential, *see* Residential trailer park
  - use of, 163(3)“tour package”

### Parking

- expenses incurred by employee, rebate for, 253; GST 500-4-6
- hospital, exempt, V-V.1-7, V-VI-25.1
- meter, disclosure of GST, 223(1); *Disclosure of Tax (GST/HST) Regulations* s. 2(3)
- permit supplied by municipality or government, exempt, V-VI-20(c)
- reimbursed by employer, taxable benefit, 173(1); NM 9.2 paras. 30–32
- space
  - condominium unit (residential)
    - lease of, whether exempt, V-I-8.1(b); NM 19.2.2 para. 19
    - sale of, whether exempt, V-I-8; NM 19.2.1 paras. 47–48
  - floating home owner, lease to, V-I-8.1(c); NM 19.2.2 para. 20
  - lease or licence by charity, whether exempt, V-V.1-1(o)
  - lease or licence by public institution or public sector body, not exempt, V-VI-10(b), V-VI-25(h)
  - residential, lease exempt, V-I-8.1; NM 19.2.2 paras. 18–20

### Parliament, *see* Federal government; Government

### Parochial school tuition, exempt, V-III-2

### Part

- of business, meaning of, Policy P-188
- or accessory for medical device, zero-rated, VI-II-32; NM 4.2 para. 61; Policy P-211 (obsolete)
- warranty replacement, *see* Warranty: replacement parts

### Partial payment, when tax payable, 168(2); GST 300-6-7

### Partial use in commercial activities, *see also* Input tax credit; Use: in commercial activities

- input tax credit for, 169(1), 169(2)

### Participant in joint venture, election, 273

- administrative definition, Policy P-106
- input tax credits claimable by, Policy P-138R
- purchases and supplies on behalf of non-electing participants, Policy P-139R
- supply of space in co-owned building, Policy P-172R

### Participating employer

- defined, 123(1)
- pension plan rebate, 261.01(1); TIB B-XX4

### Participating in false statement or omission, *see also* Offences; Penalties

- member of unincorporated body guilty of offence, 324
- officer of corporation guilty of offence, 330
- penalty, 285, 327

### Participating province, Sch. VIII

- bringing goods into, *see* Bringing into a participating province
- defined, 123(1), Sch. VIII
- direct seller rules, adjustments, 178.3(5), (6), 178.4(5), (6)
- goods removed from
  - rebate, 261.1; TIB B-080
  - subsequent bringing back into province, X-I-21
- imported goods not for use in, rebate, 261.2
- intangible property not for use in, rebate, 261.3; TIB B-080
- new housing rebate, *see* Nova Scotia: rebate; new housing
- place of supply rules, *see* Place of supply: province
- Prince Edward Island included, *New Harmonized Value-added Tax System Regulations* s. 33.3(2)
- rebates, *see* Harmonized sales tax: rebate
- service not for use in, rebate, 261.3; TIB B-080

### Particular period

- defined
  - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 16

### Particulars of GST on documentation, *see* Disclosure of tax on invoices

### Partnership, 272.1

- activities of, deemed not activities of partners, 272.1(1); Policy P-244
- appropriation of property for partner, 172(2), (3)
- automobile or aircraft of, 173(1), 202(2)–(4)
- benefit conferred on partner, 170(1)(c); NM 8.2 para. 20
- Canadian, *see* Canadian partnership
- closely related, 156(1.1), (1.2); NM 14.5 paras. 19–27
- common-law, *see* Common-law partner
- constitutes a person, 123(1)“person”

Partnership (*cont'd*)

- continuation of predecessor partnership, 272.1(7)
- continuation until registration cancelled, 272.1(6)
- corporate partner, deemed to carry on activities of partnership, 272.1(2)(b)
- disposition of property to partner, 272.1(4)
- dissolution of
  - cancellation of registration, NM 2.7 para. 3(c)
- election for nil consideration, 156(1.1)–(1.3); NM 14.5 paras. 19–27
- financial institutions HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 20, 27
- fiscal year of partner may be same as, 244(2)
- interest in
  - constitutes financial instrument, 123(1)“financial instrument”(d)
  - when not zero-rated, VI-IX-1(e)
- joint liability with partners for GST obligations, 272.1(5)
- meaning of, Policy P-171R; NM 17.1 para. 25
- medical practice, Policy P-238
- partner deemed related to partnership, 126(3)
- partner, whether acting on own behalf, Policy P-244
- payment to partner, whether deemed consideration, 272.1(3)
- person deemed associated with partnership, 127(3)(a)
- profit, expectation of, 123(1)“commercial activity”(b); Policy P-176R
- rebate to partners re tax-deductible expenses and CCA, 253; GST 500-4-6
- registration of partner, NM 2.1 paras. 14(b), (c); Policy P-216
- reimbursement of expenses to partner, 175; NM 9.4; Policy P-075R
- resident in a province, deemed, 132.1(1)(b)
- resident in Canada, deemed, 132(1)(b)
- service on, 333(1)(a)
- taxation year of, 123(1)“taxation year”(b)
- transfer to new partnership, 272.1(7)
- withdrawal of partner, 272.1(4)

**Partridges**

- zero-rated, NM 4.4 para. 5

**Party**, *see* Registered party

**Pass, transportation**

- GST, 342(2.1), (3)
- HST place of supply rules
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 22
- transitional rules
  - HST (1997), 358(3), (4); TIB B-077
  - HST (2010), *New Harmonized Value-added Tax System Regulations* s. 49
  - HST (2013, PEI), *New Harmonized Value-added Tax System Regulations* s. 58.32; Info Sheet GI-141
  - Nova Scotia HST (2010), *Nova Scotia HST Regulations* ss. 6, 19(2)(g)(ii)(B), 19(3)(f)

**Passenger transportation service**, VI-VII; NM 28.3, *see also* Carrier; Travel

- domestic, zero-rated as part of international travel, VI-VII-2, 3; NM 28.3 paras. 13-15; Policy P-037
- ferrying motor vehicles and passengers, NM 28.1
  - exempt (domestic), V-VIII-1
  - zero-rated (international), VI-VII-13
- HST on
  - after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 21–22
  - before May 2010, IX-VI-2; NM 28.3 paras. 32–34
- international, zero-rated, VI-VII-2, 3, 4, 5, VI-VII-13; NM 28.3 paras. 13–17, 45, 46
- monthly or seasonal pass, transitional rules
  - GST, 342(2.1), 342(3)
  - HST, 358(3), (4); TIB B-077
- municipal transit, exempt, V-VI-24; NM 28.3 para. 25
- pass, *see* Pass, transportation
- place of supply, for HST
  - after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 21–22
  - before May 2010, IX-VI-2; NM 28.3 paras. 32–34
- rebate of GST paid in error, NM 28.3 paras. 37–39
- school bus services, exempt, V-III-5
- to or from Canada, includes through Canada, Policy P-142 (obsolete)
- tour packages, 163, VI-VI
- transitional rules
  - GST, 342
  - HST (1997), 358; TIB B-077
  - HST (2010), *New Harmonized Value-added Tax System Regulations* s. 43(12), 49
  - Nova Scotia HST (2010), *Nova Scotia HST Regulations* ss. 3, 19(2)(c), 19(3)(c)
  - PEI HST (2013), *New Harmonized Value-added Tax System Regulations* ss. 58.25(12), 58.32

**Passenger vehicle**, *see* Automobile

**Pass-through supply**

- defined, re buying groups, 178.6(1); NM 1.5

**Pastries, taxable where packaged less than six**, VI-III-1(m); NM 4.3 paras. 87, 89, 137

**Patent**

- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; NM 4.5.3 paras. 51, 52
- used in business in Canada, 217“imported taxable supply”(c.1)

**Patient, supplies to by hospital or health care facility**, V-II-2

**Patient lifter for moving disabled persons, zero-rated**, VI-II-15; NM 4.2 para. 23

**Patio platform for mobile home**, Policy P-070R

**Patronage dividend**

- defined, 123(1)
- election not to retroactively reduce tax, 233(3), 233(4)
- payment of, excluded from financial service, 123(1)“financial service”(f)
- treatment of, 233

## Topical Index

**Patterning device for disabled persons, zero-rated**, VI-II-19;  
NM 4.2 para. 29

**Pawnbrokers**, Policy P-129

- sale of pledged item, 183(2), (7)
- seizure of pledged item, 183(1)

**Pay telephone, calculation of tax**, 165.1(1)

**Pay television**, *see* Telecommunication service

### Payment

- arrangement, *see* Budget payment arrangement (equal billing plan)
- of invoice amount
- • early or late, no effect on amount of tax, 161, 182(3); GST 300-7-8
- of tax
- • by recipient, 165, 168, 224
- • Division IV, 219
- • Division IV.1, 220.09; TIB B-XX5
- • remittance by supplier, 221(1), 228(2)
- progress, on construction contract
- • timing of liability, 168(2); GST 300-6-13; NM 19.1 paras. 72–80, 92–97
- • transitional rule
- • • GST (1991), 339
- • • Nova Scotia HST (2010), *Nova Scotia HST Regulations* ss. 6, 19(2)(h), 19(3)(k)

**Payment bond**, *see also* Construction: bond

- meaning of, NM 17.1 para. 21

**Peacocks, taxable**, NM 4.4 para. 7

**Pearl, articles made of**

- excise tax on, I-5(b); GST 800-1

### Peat

- bog or deposit, right to explore or exploit deemed not a supply, 162(1); Policy P-110R
- right to take, supplied to consumer, taxable, 146(c), 162(2), V-VI-20(k)
- taxable, NM 4.4 para. 31

### Pen

- insulin, *see* Insulin: pen

**Penalties**, NM 16.2, *see also* Offences

- assessment of, 296(1)(c)
- cancellation of, 281.1(2); NM 16.3
- • balance owing not over \$2, 297.10
- • interest and penalty not over \$25, 280.20, 280.2; NM 16.2 paras. 28, 40(b)
- civil, 283, 284; NM 16.2
- constitutes debt to Her Majesty, 313(1)“tax debt”, 313(1.1)
- criminal, *see* offences (below)
- electronic sales suppression software, 285.01, *see also* Zapper software (or hardware)
- failure to answer demand for return, 283; TIB B-100
- failure to file complete financial institution information return, 284.1
- failure to file return electronically, 280.11
- failure to provide information, \$100, 284
- failure to provide investor information to investment plan for HST apportionment calculation, *Selected Listed Financial*

*Institutions Attribution Method (GST/HST) Regulations* s. 50(5); Notice 259

- false statement or omission, \$250 or 25%, 285
- • by third party, 285.1
- late filed return, 280.1; TIB B-100; NM 16.2 paras. 25–26
- late payment of instalment, 280(2)(a) [before April 2007]; NM 16.2 paras. 9–19
- late payment or remittance of tax, 280(1)(a) [before April 2007]; NM 16.2 paras. 1–6
- • application where offsetting refund available, Policy P-194R2
- • selected listed financial institution, 280(1.1)(a) [before April 2007]; TIB B-083R; NM 16.2 paras. 20–24
- late payment under contract, GST included, 182
- may be waived where under \$25, 280(6) [before April 2007], 280.2; TIB B-100; NM 16.2 paras. 28, 40(b)
- misrepresentation, 285
- • by third party, 285.1
- offences (criminal), 326–331; NM 16.2 paras. 66–76
- • confidential information, 328
- • corporate officers, directors and agents liable, 330
- • failure to file return, 326(1)
- • failure to pay, collect or remit tax, 329(1)
- • false or deceptive written statements, 327
- • general, 329(2)
- • minimum punishment not to be reduced, 331
- paid in error, rebate of, 261
- post-judgment, continue to accrue, 313(3)
- railway corporation, failure to return rolling stock, non-taxable, 162.1(b), 182(3)(b); Policy P-217
- return filed late, 280.1; TIB B-100; Info Sheet GI-024; NM 16.2 paras. 25–26
- sales suppression software, 285.01, *see also* Zapper software (or hardware)
- tax advisor, 285.1
- third party, 285.1
- under contract, GST included, 182
- under *Customs Act*, 214
- unpaid, 280(4) [before April 2007], 280(4.1) [before April 2007]
- waiver of, 281.1(2); NM 16.3
- • when demand for payment met on time, 280(7); NM 16.2 para. 40(c)
- where legislation retroactive, 124(4)
- zapper software, 285.01, *see also* Zapper software (or hardware)

**Penny, phasing out of**, Info Sheet GI-131

### Pension activity

- defined, for pension plan expenses, 172.1(1)

### Pension contribution

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

### Pension entity

- defined, 123(1)
- election to have 225.4(5) not apply, 225.4(7)
- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 35–36, 38

**Pension plan,** *see also* Registered pension plan

- defined, 123(1)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 35–36, 38

**Pension rebate amount**

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

**Percentage,** *see also* Rate

- financial institution's, for HST allocation rules, *see* Financial institution's percentage
- of completion of a building, Policy P-087
- of completion of residential complex, how to measure, Info Sheet GI-105
- of government funding, defined, 259(1); *Public Service Body Rebate (GST/HST) Regulations* s. 3; TIB B-025
- of non-residents expected to attend convention, Policy P-095
- of total floor space, defined (for new residential housing rebate), 256.2(1); *New Harmonized Value-added Tax System Regulations, No. 2, s. 47(1)*
- of use in commercial activity, *see* Use: in commercial activities
- rebate for public service body, specified, 259(1)“specified percentage”, “specified provincial percentage”
- total value added (for export distribution centres), 273.1(3), (5)
- value added attributable to non-basic services (for export distribution centres), 273.1(2), (4)

**Percussor, mechanical, for postural drainage treatment, zero-rated,** VI-II-6; NM 4.2 para. 11

**Performance**

- amateur, spectator fees exempt, V-VI-11
- bond, *see also* Construction: bond
- • meaning of, NM 17.1 para. 18; Policy P-210R
- musical or artistic, *see* Place of amusement
- of services, *see also* Service
- • before 1991, transitional rules, 341
- • before April 1997, HST transitional rules, 356; TIB B-077
- • in Canada, 142(1)(g)
- • outside Canada, 142(2)(g)

**Performing artist**

- non-resident
- • not eligible for small supplier status, 148(3)
- • requirement to file return and remit tax, 238(3); Policy P-134R
- • requirement to register, 240(2)
- • supply not deemed made outside Canada, 143(1)(c)
- services of, supplied by charity, not exempt, V-V.1-1(h), V-VI-2(i)
- supply of intangible property on behalf of, 177(2); *Artists' Representatives (GST/HST) Regulations*; TIB B-009

**Perfume,** *see* Cosmetic

**Periodical,** *see* Magazine

**Permanent establishment**

- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 3, 4

- • for provincial residence and place of supply rules, 132.1(2), (3); NM 3.4 paras. 63–64
- • • charities, NPOs and selected public service bodies, *New Harmonized Value-added Tax System Regulations, No. 2, s. 2*
- • generally, 123(1); Policy P-208R; NM 3.4 paras. 40–55; TIB B-090
- electronic commerce of, TIB B-090
- fixed place of business, Policy P-208R
- in a province, person deemed resident in province, 132.1(1)(d)
- of charity or other public service body, *New Harmonized Value-added Tax System Regulations, No. 2, s. 2*
- of non-resident, in Canada, deemed resident, 132(2)
- of resident, outside Canada, deemed non-resident, 132(3)
- of same person, supplies between, 132(4), 220
- security required by registrant if none in Canada, 240(6); NM 2.6; Policy P-201
- water dispensed to consumer at, zero-rated, VI-III-2
- where individual who negotiates agreement works, IX-I-1 “place of negotiation”

**Permit**

- fishing or hunting (for consumer), taxable, 146(b), (c), V-VI-20(j)
- supplied by government, exempt, V-VI-20(c)

**Permit imprint**

- defined, IX-VIII-1; NM 28.2 para. 87
- HST place of supply rule, NM 28.2 para. 88

**Permitted deduction**

- defined, for importation of service from foreign branch, 217

**Person,** *see also* Individual

- defined, 123(1); NM 2.1 paras. 12–16; NM 2.4 para. 20
- • organization providing insurance adjusting services, Policy P-056R2
- investigated by inquiry, rights of, 276(6)
- resident in a province, 132.1
- resident in Canada, 132(1); Policy P-086R

**Person at risk**

- defined, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(1)

**Personal care services,** *see also* Homemaker service

- exempt, VI-IV-2; GST 300-4-4

**Personal effects**

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-10

**Personal information**

- defined, re communication of information, 295(1), 328(3)
- permission to disclose, 295(4.1), 295(5)
- prohibition against disclosure, 295(4)

**Personal property,** *see also* Change in use of capital property; Intangible property; Property; Tangible personal property

- capital, *see* Capital property
- charge on, after judgment for tax owing, 316
- combined with other kinds of supply, *see* Combined supply
- deemed, for change in use rules, 195
- defined, 123(1), 195

## Topical Index

### Personal property (*cont'd*)

- intangible, *see* Intangible property
- lease by school authority to student, exempt, V-III-15
- seizure by creditor, subsequent use, 183(5)–(6)
- supply by agent, 177(1), 177(1.1) [repealed]
- supply by non-resident, when deemed made outside Canada, 143(1)
- supply of, whether taxable, 141.1
- tangible, *see* Tangible personal property
- transfer between permanent establishments, 132(4), 220
- transferred to insurer in settlement of claim, 184(1), 184(4)–(5)
- transitional rules, 337

### Personal representative of deceased individual

- authorized to sign documents, 279(b)
- certificate required before distribution, 270
- defined, 123(1)
- fees of, transitional rules
- • GST, 341.1(2); Policy P-041 (obsolete)
- • HST, 357(2); TIB B-077
- transfer of business assets to beneficiary, 167(2); NM 14.4 paras. 29–32; Policy P-031
- transfer of property of deceased to, 267

### Personal service

- whether HST applies, *New Harmonized Value-added Tax System Regulations* s. 17

### Personal service (of documents), 333

- proof of, 335(2)

### Personal trust

- defined, 123(1)
- expectation of profit test, 123(1)“commercial activity”(a), (b)

### Personal use and enjoyment of property

- by employee, 170(1)(b); NM 8.2 paras. 13–19
- by individual registrant, 172(1)
- by partner, shareholder or beneficiary, 170(1)(c); NM 8.2 para. 20
- by purchaser of farmland, exemption, V-I-10, V-I-11, V-I-12
- real property
- • by builder, exception to self-supply rules, 191(5); NM 19.2.3 paras. 47–48
- • by individual, no input tax credit, 208(1)
- • conversion of, 190(2); NM 19.2.3 paras. 85–86

### Pesticide

- agricultural, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(4); Info Sheet GI-048
- applicator, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(viii.1)

### Pet food, not zero-rated, VI-IV-3

### Petroleum

- constitutes mineral, 123(1)“mineral”
- fuel, excluded from non-resident business rebate for goods exported, 252(1)(c)
- products, excise tax on, GST 800-4

### Phantomware, *see* Zapper software (or hardware)

### Pharmacist

- defined, VI-I-1
- diagnostic or other service ordered by, exempt, V-II-10(c)

- prescription filled by, VI-I-1“prescription”, VI-I-3(b)
- service rendered by
- • dispensing drug, zero-rated, VI-I-4
- • health care, exempt, V-II-7.3

### Phasing out of the penny, Info Sheet GI-131

### Pheasants

- zero-rated, NM 4.4 para. 5

### Phone, *see* Telephone

### Photocopiers

- service contract, place of supply for HST, Policy P-219

### Photocopying

- whether a supply of service or property, Policy P-236

### Photofinishing service

- place of supply for HST
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29
- • before May 2010, *Place of Supply (GST/HST) Regulations* s. 7(b)

### Photographs

- for personal use
- • no GST on importation, VII-1
- • no HST on bringing into participating province, X-I-5
- production of, place of supply for HST
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29
- • before May 2010, *Place of Supply (GST/HST) Regulations* s. 7(b)

### Photorefractive keratotomy

- exempt as medical service, V-II-5; Policy P-207

### Physically disabled individual, *see* Disabled person or disabled individual

### Physician, *see* Medical: practice; Medical: practitioner; Specified professional

### Physiotherapy services

- exemption for, V-II-7(c)
- institutional, V-II-1“institutional health care service”(e), V-II-2
- practitioner of, V-II-1“practitioner”
- • can authorize various medical devices, VI-II-1“specified professional”

### Piano lessons, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; TIB B-014

### Picker

- fruit or vegetable, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(b)(vii); Finance news release 93-039

### Pies, taxable where packaged less than six, VI-III-1(m); NM 4.3 paras. 87, 89, 93, 137

- meat, zero-rated, NM 4.3 para. 94

### Pigeons, taxable, NM 4.4 para. 7

### Pigs, zero-rated, VI-IV-1; NM 4.4 para. 5

### Pilotage services

- supplied to unregistered non-resident carrier, zero-rated, VI-V-2; NM 4.5.3 para. 2; Policy P-076

### Pinball game, *see* Coin-operated device

**Pinball machines**

- calculation of tax, 165.1(2)

**Pipeline**, *see also* Continuous supply (electricity, gas, etc.); Continuous transmission commodity

- export by, evidence of, NM 4.5.2 Appendix A.2.B
- natural gas used as fuel for, while exporting, zero-rated, VI-V-15(b); NM 4.5.2 para. 48
- supply of natural gas for export by, zero-rated, VI-V-15; NM 4.5.2 para. 48
- transportation of natural gas by, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(d)

**Place of amusement**

- admission to
  - defined, 123(1)“admission”
  - made by public sector body, V-VI-5, 8, 9
  - supplied by charity, V-V.1-1(e), V-V.1-1(g)(i), V-VI-6, V-VI-2(i), (m), V-VI-5, 8, 9
  - supply by non-resident
    - cannot be a small supplier, 148(3)
    - required to file return, 238(3); Policy P-134R
    - required to register, 240(2)
    - supply not deemed made outside Canada, 143(1)(c)
  - transitional provision
    - GST, 341(4)
    - HST, 356(4), (5); TIB B-077
- defined, 123(1)

**Place of business**

- constitutes permanent establishment, 123(1)“permanent establishment”(a)
- fixed, Policy P-208R
- service of documents at, 333

**Place of filing and payment of tax**, 278; NM 7.5 paras. 1, 2

**Place of management, constitutes permanent establishment**, 123(1)“permanent establishment”(a)(i)

**Place of negotiation (for pre-May 2010 HST place-of-supply rules)**

- defined, IX-I-1; TIB B-090

**Place of residence**, *see also* Residential complex; Residential unit

- meaning of, NM 19.2 paras. 15–18; Policy P-130
- primary, *see* Primary place of residence

**Place of supply**, 142–144; NM 3.3, *see also* Participating province

- electronic commerce, TIB B-090
- goods
  - lease, *see* lease (below)
  - sale, 142(1)(a), 142(2)(a)
- intangible personal property, 142(1)(c); NM 19.1 para. 38; Policy P-200R; TIB B-090
- lease, 142(1)(b), 142(2)(b)
- not affected by subsequent lease intervals, 136.1(1)(d)
- lease of property, Policy P-193R
- province, for HST after April 2010, TIB B-103; Finance news release Feb.26/10; *New Harmonized Value-added Tax System Regulations*

- automobile, registered in a province, *New Harmonized Value-added Tax System Regulations* s. 33.1; Info Sheet GI-119
- intangible personal property, *New Harmonized Value-added Tax System Regulations* ss. 6–11
- in-flight or on-board charges, *New Harmonized Value-added Tax System Regulations* s. 23
- membership, *New Harmonized Value-added Tax System Regulations* ss. 6–11
- motor vehicle, registered in a province, *New Harmonized Value-added Tax System Regulations* s. 33.1; Info Sheet GI-119
- postage, IX-VII
- services generally, *New Harmonized Value-added Tax System Regulations* ss. 13–18
  - airport screening, registered in a province, *New Harmonized Value-added Tax System Regulations* s. 33.2
  - baggage transportation services, IX-VI-4(a)
  - cleaning services, *New Harmonized Value-added Tax System Regulations* s. 29
  - customs brokerage services, *New Harmonized Value-added Tax System Regulations* s. 25
  - freight transportation service, IX-VI-5
  - Internet access, *New Harmonized Value-added Tax System Regulations* s. 32
  - location-specific event services, *New Harmonized Value-added Tax System Regulations* s. 28
  - maintenance services, *New Harmonized Value-added Tax System Regulations* s. 29
  - passenger transportation, *New Harmonized Value-added Tax System Regulations* s. 21
  - transportation pass, *New Harmonized Value-added Tax System Regulations* s. 22
  - personal services, *New Harmonized Value-added Tax System Regulations* s. 17
  - photofinishing services, *New Harmonized Value-added Tax System Regulations* s. 29
  - RRSP, RRIF, RESP, RDSP or TFSA trustee services, *New Harmonized Value-added Tax System Regulations* s. 30
  - repair services, *New Harmonized Value-added Tax System Regulations* s. 29
  - shipping, IX-VI-5
  - technical support provided by computer, *New Harmonized Value-added Tax System Regulations* s. 32
  - travel agent ticket services, IX-VI-4.1
  - telecommunication services, IX-VIII
  - telephone, 1-900 and 1-976, *New Harmonized Value-added Tax System Regulations* s. 31
  - trustee services for registered account, *New Harmonized Value-added Tax System Regulations* s. 30
  - unaccompanied child supervision service, IX-VI-4(b)
- province, for HST before May 2010, 144.1, Sch. IX; TIB B-078
  - lease not exceeding 3 months, IX-II-4
  - lease option to purchase, 136.1(1.1)
  - intangible personal property, IX-III
  - membership, *Place of Supply (GST/HST) Regulations* s. 6
  - national equipment maintenance contract, Policy P-219
  - prescribed, IX-IX-3; *Place of Supply (GST/HST) Regulations*



## Topical Index

### Place of supply (*cont'd*)

- • railway car lease, *Place of Supply (GST/HST) Regulations* s. 5
- • real property, IX-IV-1
- • services
  - • • arranging for release of goods, *Place of Supply (GST/HST) Regulations* s. 4
  - • • equipment maintenance, Policy P-219
  - • • generally, IX-V
  - • • Internet access, *Place of Supply (GST/HST) Regulations* s. 10
  - • • photofinishing, *Place of Supply (GST/HST) Regulations* s. 7(b)
  - • • postal service, IX-VII; NM 28.2 paras. 80–90
  - • • RRSP, RRIF or RESP trust, *Place of Supply (GST/HST) Regulations* s. 8
  - • • real property, relating to, IX-IV-2, 3
  - • • repair or alteration of goods, *Place of Supply (GST/HST) Regulations* s. 7(a)
  - • • shipping, IX-VI-5; NM 28.2 paras. 74–77
  - • • technical support provided by computer, *Place of Supply (GST/HST) Regulations* s. 10
  - • • telecommunication service, IX-VIII
  - • • telephone, 1-900 and 1-976, *Place of Supply (GST/HST) Regulations* s. 9
  - • • transportation, IX-VI; NM 28.2 paras. 74–77; NM 28.3 paras. 31–36
- • tangible personal property, IX-II, IX-VI-3
- real property, 142(1)(d); NM 19.1 para. 32–38; Policy P-200R
- services, 142(1)(c)(ii), 142(1)(g), 142(2)(c)(ii), 142(2)(g); TIB B-090
- not affected by subsequent billing periods, 136.1(2)(d)
- supply by non-resident, 143
- supply in Canada, 142(1)
- supply of goods before release by Customs, 144
- supply outside Canada, 142(2)
- tangible personal property
  - • lease, *see* lease (above)
  - • sale, 142(1)(a), 142(2)(a)
- telecommunication service, 142.1; TIB B-090

### Place outside Canada

- defined, VI-VII-1(1); NM 28.2 para. 17
- freight from, zero-rated, VI-VII-8, 9; NM 28.2 paras. 68–71
- freight to, zero-rated, VI-VII-6, 9; NM 28.2 paras. 63–67

### Plan merger, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* (SLFIR) s. 66

- attribution point determined, SLFIR ss. 58(1)(a)(ii), 58(1)(b)(ii)
- defined, SLFIR ss. 16(1), 47(1)(a)
- forming exchange-traded series, SLFIR s. 33(3)
- forming non-stratified exchange-traded fund, SLFIR s. 34(3)
- forming non-stratified investment plan, SLFIR s. 32(4)
- forming stratified investment plan, SLFIR s. 30(4)
- prescribed circumstance for fiscal year determination, SLFIR s. 65
- reconciliation day, SLFIR ss. 59(a)(ii)(B), 62(a)(ii)(B)
- rules, SLFIR s. 66

### Plan member

- defined

- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- • for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)

### Planning commission, *see* Para-municipal organization

### Plant nutrients

- meaning of, NM 4.4 para. 21

### Planters and seeders, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(d); NM 4.4 Schedule

### Planting vegetation, exempt, V-VI-21.1(c)

### Plants

- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(a)

### Plaque

- imported for award in Canada, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(k)

### Plasma expander

- zero-rated, VI-I-2(g)

### Plastic surgery, *see* Cosmetic: purposes

### Platinum, *see* Precious metal

### Platters of cheese, cold cuts, fruit or vegetables

- taxable, VI-III-1(o.3); NM 4.3 paras. 114–118

### Playing games (of chance), *see* Bets

### Pledge, not a supply, 134

- to pawnbroker, Policy P-129

### Plywood

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)

### Podiatric services

- exemption for, V-II-7(e)
- practitioner of, V-II-1“practitioner”

### Point of sale rebates

- British Columbia, 234(3)
- HST provincial portion, 234(3); *Deduction for Provincial Rebate (GST/HST) Regulations*
- • books (all HST provinces), NM 13.4; Info Sheet GI-065
- • children’s clothing, shoes, car seats (Ont., BC, NS), Info Sheet GI-063
- • feminine hygiene products (Ont., BC, NS), Info Sheet GI-062
- • motor fuel (BC), Info Sheet GI-061
- • newspapers (Ontario), Info Sheet GI-060
- • prepared food up to \$4 (Ontario), Info Sheet GI-064
- new housing rebate
  - • new home, 234(1), 254(4)
  - • new home on leased land, 234(1), 254.1(4)
- non-resident, to
  - • accommodation in tour package before 2018, 234(2), 252.1(8)
  - • artistic works produced for export, 234(2), 252(3)
  - • foreign convention, 234(2), 252.4(2), (4); Info Sheet GI-031
  - • installation services, 234(1), 252.41(2)
- Ontario, 234(3)

Point of sale rebates (*cont'd*)

- vehicle adapted for use by disabled person, 258.1(3); TIB B-086

**Poker**

- machine, *see* Gaming machine

**Police**

- commission, may apply to be municipality, 123(1)“municipality”(b); TIB B-046
- communication of information to permitted, 295(5)(l)
- department, *see* Para-municipal organization
- moneys seized from tax debtor by, 320
- Royal Canadian Mounted Police, laying of information, 332(1)
- services supplied to government or municipality, exempt, V-VI-20(g)

**Policy**, *see* Insurance

**Policy papers (CRA)**, *see under* “Current” tab (Binder C1)

**Political donation**, *see* Donation: to political party or candidate

**Political party**, *see* Registered party

**Pooled fund trust**

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(xi)

**Pooled registered pension plan**

- defined, 123(1), 149(5)(a)
- employee contribution to, 261.01(1)“employee PRPP contribution”
- participating employer of, 123(1)“participating employer”(b)
- rebate to, 261.01(1)“pension rebate amount”A(b)–(d)

**Poor**, *see* Underprivileged individuals

**Pop**, *see* Soda

**Pop bottles**, *see* Containers: returnable

**Popcorn**

- coated with candy, etc., taxable, VI-III-1(e); NM 4.3 paras. 45–54
- popped, taxable, VI-III-1(f); NM 4.3 para. 55
- unpopped kernels, zero-rated, NM 4.3 para. 59

**Poppies and wreaths (for Remembrance Day)**

- purchase of, by Royal Canadian Legion branches, rebate, 259.2
- sale of, by Royal Canadian Legion branches etc., exempt, V-VI-27

**Popsicles, taxable**, VI-III-1(j); NM 4.3 paras. 71–73

**Portable wheelchair ramp, zero-rated**, VI-II-17; NM 4.2 para. 25

**Possession**

- leased property, transfer of
  - given in Canada, constitutes supply in Canada, 142(1)(b)
  - given outside Canada, constitutes supply outside Canada, 142(2)(b)
- personal property, transfer of
  - triggers liability for tax, 168(3)
  - under agreement of sale, constitutes sale, 123(1)“sale”
- real property, transfer of
  - after 1990, new housing rebate, 121(2)
  - meaning of, Policy P-111R
  - self-supply rules, 191(1)–(4)

- transitional rules, 336
- triggers liability for tax, 168(5)

**Postage**, *see* Mail

**Postage stamp**

- defined, IX-VII-1; NM 28.2 para. 81

**Postal note or remittance**, 123(1)“money”

**Postal service**, *see* Mail

**Post-dated cheque**

- when payment made, GST 300-6-2 para. 9

**Posting security**, *see* Security

**Postmark**, *see* Mail

**Post-secondary institution**, *see* Public college; University

**Post-secondary technical institute**

- rebate for printed books, 259.1; TIB B-076

**Postural drainage treatment, mechanical percussor for, zero-rated**, VI-II-6; NM 4.2 para. 11

**Potato chips and potato sticks, taxable**, VI-III-1(f); NM 4.3 para. 55

**Poultry**

- eggs, zero-rated, VI-IV-4; NM 4.4 para. 17
- feed for, zero-rated, VI-IV-2
- feeding system and components, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(vi.1), (vi.2)
- zero-rated, VI-IV-1; NM 4.4 para. 5

**Power of sale**

- sale under, deemed to be seizure, 183(10); Policy P-226

**Powers**

- of hearing officer on inquiry, 276(3)
- of judge on application for review of order, 289(6)
- of Minister, delegation, 275(3)

**Practitioner**, *see also* Medical: practitioner

- defined
  - for health care services (non-medical), V-II-1
  - for medical devices (physician), VI-II-1 [repealed]
  - for prescription drugs (physician or dentist), VI-I-1 [repealed]
- drug prescribed by, zero-rated, VI-I-3
- qualifications where no licensing required, V-II-1“practitioner”(b)
- services of, exempt, V-II-7, *see also* Health care services, exempt

**Pre-collection of GST**

- effect where debt goes bad, Policy P-082R

**Precious metal**, NM 17.1 paras. 27–36

- constitutes financial instrument [so supply of is exempt], 123(1)“financial instrument”(e)
- custodial or nominee services in respect of, *see* Custodial service
- defined, 123(1); Policy P-192 (obsolete)
- export of, zero-rated, VI-IX-1
- import of, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(a)

## Topical Index

### Precious metal (*cont'd*)

- sale by jeweller, whether taxable, VI-IX-1; Policy P-192 (obsolete)
- sale by refiner
- included in denominator for determining *de minimis* financial institution, 149(4.01); NM 17.7 paras. 24–26
- zero-rated, VI-IX-3
- unwrought gold, silver or platinum, import of for refining, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(b)

### Prenylamine (drug), zero-rated, VI-I-2(e)(iii)

#### Prepaid

- expenses, 123(1)“exempt supply”, “zero-rated supply” (Analysis)
- funeral arrangements, transitional rules
- GST, 344; Policy P-071R (obsolete)
- HST, 360; TIB B-077; Policy P-071R (obsolete)
- rent or royalties, transitional rules
- GST, 340(1), (2), (3), (6)
- HST, 354(1), (2); TIB B-077
- supplies, transitional rules
- GST, 336(6)–(8), 340(2), 340.1
- HST, 352(9), (10), 354(2), 355; TIB B-077

#### Prepared food

- taxable, VI-III-1(o)–(o.4); NM 4.3 paras. 101–120
- arrangements, VI-III-1(o.3); NM 4.3 paras. 114–118; Policy P-232
- heated foods, VI-III-1(o); NM 4.3 paras. 101–103
- platters, VI-III-1(o.3); NM 4.3 paras. 114–118
- salads, VI-III-1(o.1); NM 4.3 paras. 104–109
- sandwiches, VI-III-1(o.2); NM 4.3 paras. 110–113

#### Prerequisite courses, exempt, V-III-10

#### Prescribed, *see also* Regulations

- activity, for joint venture election, 273(1); *Joint Venture (GST/HST) Regulations*; TIB B-021
- agents of Her Majesty, 122(c) [repealed], 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations*; TIB B-012
- amount
- for FST new housing rebate, 121(1)“estimated federal sales tax”; *Federal Sales Tax New Housing Rebate Regulations* s. 3; TIB B-016
- circumstances for ignoring importation in determining last acquisition or importation, 195.2(1)(c)
- circumstances of importing goods
- not taxed on importation, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations*; TIB B-023
- valuation rules, 215(2); *Value of Imported Goods (GST/HST) Regulations*; TIB B-031
- class of persons, to whom information may be communicated by Revenue Canada, 295(5)(c)(i)
- class of registrants to make election for streamlined accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations*; TIB B-028
- conditions, permitting communication of information by CRA to another government, 295(5)(b)
- corporation, to be closely related to a corporation, 128(1)(b); *Closely Related Corporations (GST/HST) Regulations* s. 3; TIB B-011

- defined, 123(1)
- diagnostic, treatment or other health care service, on order of practitioner, exempt, V-II-10; *Health Care Services (GST/HST) Regulations*; TIB B-019
- drugs (prescribed by physician or dentist), zero-rated, VI-I; NM 4.1
- equivalent of tutoring or instruction course, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; TIB B-014
- forms, 123(1)“prescribed”(a)
- floor space for FST new housing rebate, 121(1)“estimated federal sales tax”; *Federal Sales Tax New Housing Rebate Regulations* s. 4; TIB B-016, B-049
- food and beverages, supplied in school cafeteria, not exempt, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; TIB B-026
- game of chance, excluded from exemption for supplies by charities and non-profit organizations, V-VI-5.1; *Games of Chance (GST/HST) Regulations* s. 4; TIB B-018
- goods
- not taxed on importation, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations*; TIB B-023
- under \$20, sent by mail or courier, taxed on importation, VII-7; *Mail and Courier Imports (GST/HST) Regulations*; *Courier Imports Remission Order* s. 4; *Postal Imports Remission Order* s. 4
- government organization, for public service body rebate, 259(1)“non-profit organization”
- group, for deduction from net tax on purchase of accounts receivable that become bad debts, 231(2)
- health care service, exempt, V-II-10; *Health Care Services (GST/HST) Regulations*; TIB B-019
- information, *see also* Information: prescribed
- for claiming input tax credits, 169(4); *Input Tax Credit Information (GST/HST) Regulations*; NM 8.4 paras. 18–33
- for credit note or debit note, 232(3)(a); *Credit Note and Debit Note Information (GST/HST) Regulations*
- for forms, *see* forms
- regarding transactions with related non-residents, 294
- input tax credit, to be claimed by registrant electing for streamlined accounting, 227(5); *Streamlined Accounting (GST/HST) Regulations* s. 22; TIB B-028
- instrument, to be financial instrument, 123(1)“financial instrument”(g)
- interest rate, *see* rate of interest
- lottery corporation, 188(5); *Games of Chance (GST/HST) Regulations* s. 3; TIB B-018
- manner
- for determining percentage of government funding of non-profit organization, 259(1)“percentage of government funding”; *Public Service Body Rebate (GST/HST) Regulations* s. 3; TIB B-025
- for determining rebate for charity or qualifying non-profit organization electing for simplified computation, 259(12)
- for disclosing tax on supplies, 223(1); *Disclosure of Tax (GST/HST) Regulations*; TIB B-013
- for filing forms, 123(1)“prescribed”(a)
- for filing returns, 123(1)“prescribed”(a)
- for valuation of imported goods, 215(2); *Value of Imported Goods (GST/HST) Regulations*; TIB B-031
- mark-up, *see* Streamlined accounting
- method

Prescribed (*cont'd*)

- • for determining FST inventory rebate, 120(5); *Federal Sales Tax Inventory Rebate Regulations* s. 4; TIB B-015
- • for streamlined accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations*; TIB B-028
- part of return, requirement to provide to a person, 277(1)(e)
- percentage
- • automobile benefits, 173(1)(d)(vi)(A); *Automobile Operating Cost Benefit (GST/HST) Regulations*
- • for instalment base in transitional year, 237(5) [repealed]; *Transitional Instalment Base Percentage (GST/HST) Regulations*; TIB B-030
- • of government funding of non-profit organization, 259(1)“percentage of government funding”; *Public Service Body Rebate (GST/HST) Regulations* s. 3; TIB B-025
- • of tax payable, for public service body rebates, *see* Specified percentage; Specified provincial percentage
- • of tax required to be paid, on export of used specified tangible personal property, *Specified Tangible Personal Property (GST/HST) Regulations* s. 3; TIB B-027
- period for which records must be retained, 286(3)
- person, excluded from charities and non-profit organizations
- • supplying exempt right to play in game of chance, V-VI-5.1
- • taking bets which are exempt, V-VI-5.2
- personal property, to be specified tangible personal property, 123(1)“specified tangible personal property”(f)
- property
- • deemed to be personal property rather than real property, 195
- • excluded from simplified computation for charity and qualifying non-profit organization rebate, 259(12)
- • ineligible for public service body rebate, 259(3); *Public Service Body Rebate (GST/HST) Regulations* s. 4; TIB B-025
- • input tax credits available to charity or qualifying non-profit organization that has elected for simplified computation of rebate, 259(8)
- • zero-rated as medical device, VI-II-31; TIB B-022
- • zero-rated for agriculture and fishing, VI-IV-10; *Agriculture and Fishing (GST/HST) Regulations*; Info Sheet GI-049
- purposes, for which corporations deemed a continuation of predecessor on amalgamation, 271(b); *Amalgamations and Windings-Up Continuation (GST/HST) Regulations*; TIB B-007
- purposes, for which parent corporation deemed a continuation of wound-up subsidiary, 272(a); *Amalgamations and Windings-Up Continuation (GST/HST) Regulations*; TIB B-007
- rate of interest, 120(7), 121(6), 229(3), 230(3), 280(1), (1.1), (2), (3), 296(3)(a), (3)(b), (6), 297(4); *Interest Rates (Excise Tax Act) Regulations*; TIB B-020
- • can be referred to as such in certificate or memorial, 316(11)
- • table of rates, 124
- recipient, of real property, excusing supplier from requirement to collect tax, 221(2)(c)
- registrant
- • excluded from general rules for capital personal property, 199(1)(a), 200(1)(a)
- • excluded from rules for capital real property, 206(1)(c)
- • lottery corporation, 188(5); *Games of Chance (GST/HST) Regulations* s. 3; TIB B-018

- • making supplies of intangible property on behalf of artists, 177(2); *Artists' Representatives (GST/HST) Regulations*; TIB B-009
- • to make election for streamlined accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations*; TIB B-028
- service
- • excluded from rule re sponsorship of public service activities, 135
- • excluded from simplified computation for charity and qualifying non-profit organization rebate, 259(12)
- • health care, on order of practitioner, exempt, V-II-10; *Health Care Services (GST/HST) Regulations*; TIB B-019
- • ineligible for public service body rebate, 259(3); *Public Service Body Rebate (GST/HST) Regulations* s. 4; TIB B-025
- • input tax credits available to charity or qualifying non-profit organization that has elected for simplified computation of rebate, 259(8)
- • not to be financial service, 123(1)“financial service”(t); *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4; TIB B-017
- • to be financial service, 123(1)“financial service”(m); *Financial Services and Financial Institutions (GST/HST) Regulations* s. 3; TIB B-017
- • to be made in Canada, 142(1)(f)
- • to be made outside Canada, 142(2)(f)
- • zero-rated as medical device, VI-II-31; NM 4.2
- supplier, of real property, required to collect tax, 221(2)
- supply, not to be taxed under Division IV, 217“imported taxable supply”(a), (b), (b.1), (c)
- tax, excluded from base for calculating GST, 154, 173(1); *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029
- tax factors for FST inventory rebate, 120(5); *Federal Sales Tax Inventory Rebate Regulations* s. 3; TIB B-015
- value, for HST on specified motor vehicle, 220.05(1)B(a), 220.06(1)B(a)

**Prescribed financial institution**

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 9–15

**Prescription, defined, VI-I-1**

**Prescription drugs**

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(1)
- zero-rated, VI-I; NM 4.1

**Prescription eyewear, part for**

- whether zero-rated, VI-II-32; P-211 (obsolete)

**Presentation, *see also* Admission; Place of amusement**

- direct cost of, defined, V-VI-1“direct cost” [repealed]
- supply of admission for no more than direct cost, exempt, V-VI-8 [repealed]

**President, *see also* Officer**

- authorized to sign documents, 279(a)
- liable to pay or remit tax for unincorporated body, 324

**Press release, regulation retroactive to, 277(2)(d)**

**Pretzels, brittle, taxable, VI-III-1(f); NM 4.3 para. 55**

**Price**

- whether tax included in, *see* Tax-extra or tax-inclusive pricing

## Topical Index

**Price of goods or services**, *see* Consideration; Coupon

**Pricing**, *see* Tax-extra or tax-inclusive pricing

### Primarily

- for consumption, use or enjoyment in Canada, meaning of, Policy P-180 (obsolete)
- meaning of, 199(2) (Analysis)

### Primary place of residence

- meaning of, NM 19.3 paras. 11–12; Policy P-228
- for duplexes, NM 19.3.7 paras. 2–3

**Primary use of property**, *see* Change in use of capital property; Use: in commercial activities

**Primary use rule, election for exempt supplies before October 1992**, Policy P-072 (obsolete)

### Prince Edward Island

- builder in, Info Sheets GI-146, GI-153, GI-164
- temporary recapture of input tax credits, Info Sheet GI-165
- causeway to, *see* Northumberland Strait Crossing
- First Nations, supplies to, Info Sheet GI-159
- HST implementation, *see* Transitional rules (HST, 2013) in PEI
- HST rate, *New Harmonized Value-added Tax System Regulations* s. 33.3(3)
- harmonization date (April 1, 2013), *New Harmonized Value-added Tax System Regulations* s. 33.3(1)
- harmonization with GST, *see* the “Provincial Taxation” tab in Binder P2 of the *Canada GST Service*
- landlord’s rebate, Info Sheet GI-149
- large business temporary recapture of ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26 “specified province”
- new housing in, Info Sheets GI-144, GI-146, GI-152, GI-153
- prescribed as HST province, *New Harmonized Value-added Tax System Regulations* s. 33.3(2)
- provincial government entities pay HST, NM 18.2 para. 7; Info Sheet GI-154
- public service bodies, Q&A, Notice 282
- recapture rate for large business temporary recapture of ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26 “recapture rate”(c)
- Transitional Tax Adjustment, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 58.04(1)(e), 58.05(1)(e), 58.06(1)(e); Info Sheets GI-144, GI-150

### Principal

- supply by agent for, 177(1), (1.1) [repealed]

### Principal business

- lending money or purchasing debt, 149(1)(a)(viii); NM 17.6 para. 21
- meaning of, NM 17.6 paras. 8–12
- of amalgamated corporation where predecessor was financial institution, 149(2)(b)
- of person that acquires financial institution, 149(3)(b)
- providing insurance, 149(1)(a)(v)
- trader, dealer or broker, 149(1)(a)(iii); NM 17.6 para. 7

**Print or etching**, *see* Specified tangible personal property

### Print-out of electronically filed return

- acceptable as evidence, 335(12.1); NM 7.5 para. 11

### Printed book

- defined, 259.1(1); NM 13.4
- meaning of “brochure or pamphlet”, Policy P-234 (obsolete); NM 13.4
- meaning of “warranty booklet” and “owner’s manual”, Policy P-227 (obsolete); NM 13.4
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
  - New Brunswick, Sch. 3, s. 1
  - Newfoundland and Labrador, Sch. 5, s. 1
  - Nova Scotia, Sch. 2, s. 1
  - Ontario, Sch. 1, s. 1
  - Prince Edward Island, Sch. 4.1, s. 1
- rebate of provincial tax, reduces HST, 214.1, 220.09(3), 231.1, 234(3); *Deduction for Provincial Rebate (GST/HST) Regulations*; NM 13.4
- rebate for GST on, to public service bodies, 259.1(2); NM 13.4

### Printed matter promoting tourism

- no GST on importation, VII-3
- no HST on bringing into participating province, X-I-12

### Prior recipient

- resupply of used home by, V-I-2(b)(i)

### Prior supply

- of used home, election for return to be taxable, V-I-2(b)(i)

### Priority Courier Services

- defined, *Fees in Respect of Mail Regulations* s. 2

### Private copying levy

- no tax on certain supplies by collecting body or collective society, 177.1

**Private investment plan**, *see also* Investment plan

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)
- election to have 225.4(5) not apply, 225.4(7)

**Private party, school cafeteria meals not exempt**, V-III-12

**Private school tuition, exempt**, V-III-2, *see also* School

**Private-duty nursing service, exempt**, V-II-6

**Privilege claim**, *see* Solicitor-client privilege

### Prize in kind

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

**Prizes**, *see also* Bets; Game of chance

- animal owned for, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(j)
- awarded outside Canada or participating provinces
  - no GST on importation, VII-2
  - no HST on bringing into participating province, X-I-11
- contribution to prize fund, no tax, 188(3), (4)
- deemed not a supply, 188(2)
- delivered or paid to lottery ticket distributor by lottery corporation, ignored, 188.1(4)(a)(ii)
- effect on exemption for amateur competitions, V-VI-11

Prizes (*cont'd*)

- given to lottery ticket distributor by lottery corporation, ignored, 188.1(5)(a)
- paid, excluded from calculation for small supplier status, 148
- treatment of, 188

**Proceeds of disposition under *Income Tax Act***

- contribution to trust deemed made at, 268
- distribution by trust deemed made at, 269

**Process**

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

**Processing**

- defined
- • for export distribution centres, 273.1(1)
- • for non-taxable importations of goods for processing, VII-8.2
- of exported property, effect on zero-rating, VI-V-1(c); NM 4.5.2 paras. 7–11
- of financial instrument, constitutes financial service, 123(1)“financial service”(d)
- of fish, effect on zero-rating, VI-IV-8; NM 4.4 para. 34; Info Sheet GI-049
- of goods for non-resident, *see* Inward processing
- of tobacco leaves, effect on zero-rating, VI-IV-7; NM 4.4 para. 33
- of wool, effect on zero-rating, VI-IV-6; NM 4.4 para. 32

**Processing service**

- exporters of, 213.1, 213.2; TIB B-069
- non-taxable importation of goods for, VII-8.1

**Procurative extent (for ITC allocation of financial institution)**

- defined, 141.02(1)

**Procurement cards**, Policy P-X10 (Notice 199)

**Procuring orders for supply by or to non-resident**

- service zero-rated, VI-V-5; NM 4.5.3 paras. 8–11

**Producer, repeal of FST, transitional rules**, 118

**Product design**

- excluded from exempt financial services, 123(1)“financial service”(r.4)(ii)

**Production**

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26
- equipment, *see* Production equipment
- from natural resources, amount computed by reference to, not taxed, 162(1); Policy P-110R
- goods for export, rebate, 252(2)–(3)

**Production equipment**

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26
- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(d)

**Professionals and professional services**, *see also* Service

- accountant, actuary, lawyer or notary, excluded from financial service, 123(1)“financial service”(r)
- advertising, exported, VI-V-8; NM 4.5.3 paras. 25–27
- athlete or artist, *see* Performing artist; Place of amusement

- constitute business, 123(1)“business”
- courses, exempt, V-III-6
- deductible fees incurred by employee, rebate for, 253; GST 500-4-6
- dues to maintain status, exempt, V-VI-18; GST 400-3-7
- exported, 142(2)(g), VI-V-9, VI-V-23; NM 4.5.3 paras. 28, 41–50; Policy P-169R
- eye-care, written order of, eyeglasses exempt, VI-II-9; NM 4.2 para. 15
- health care, *see* Health care services, exempt; Practitioner
- imported, 217, 218
- lawyer, *see* Lawyer: services of
- meaning of, NM 4.5.3 para. 41(d)–(f)
- medical, *see* Health care services, exempt; Medical
- non-resident
- provided by, *see* imported (*above*)
- provided to, *see* exported (*above*)
- solicitor-client privilege, 293
- zero-rated, VI-V-9, VI-V-23; NM 4.5.3 paras. 28, 41–50

**Profit, reasonable expectation of**, 123(1)“commercial activity”; Policy P-176R

**Profit sharing plan**, 149(5)(a)(ii), (v)

**Program of instruction**, *see* Educational services: courses

**Progress payment on construction contract**

- general rule, 168(2), (6); GST 300-6-13; NM 19.1 paras. 72–80, 92–97
- transitional rules

- • GST (1991), 339

- • HST (1997), 351(8); TIB B-077

- • HST (2010), *New Harmonized Value-added Tax System Regulations* s. 51

- • Nova Scotia HST (2010), *Nova Scotia HST Regulations* ss. 6, 19(2)(h), 19(3)(k)

- • PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.34

**Prohibiting introduction in court of foreign-based document**, 292(8)

**Promissory note**

- bringing into HST province, no HST self-assessment, X-I-17
- constitutes money, 123(1)“money”
- importation of, no GST, VII-10

**Promotion of tourism, printed matter not taxed on importation**, VII-3

**Promotional allowance**

- treated as adjustment to consideration, 232.1; Policy P-243

**Promotional bonuses and prizes**

- given to lottery ticket distributor by lottery corporation, ignored, 188.1(5)(a)

**Promotional supply**

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1), (2.1)

**Promotional items (direct seller rules)**, *see* Sales aid

**Prompt payment discount**, *see* Early/late payment

**Prone boards**

- zero-rated as medical devices, VI-II-40; NM 4.2 para. 59

## Topical Index

**Proof of residency and registration status**, NM 3.4 Appendix A; NM 4.5.1 Appendix A, B; Policy P-009

**Proof of service, documents, etc.**, 335

**Property**, *see also* Capital property; Personal property; Real property; Supply

- appropriation of, 172
- charge on, after judgment for tax owing, 316
- defined, 123(1), 325(5); TIB B-090; NM 27.3 para. 12
- insurance claim, NM 17.16
- intangible, *see* Intangible property
- lease of, *see* Lease (or license)
- provision of, constitutes supply, 123(1)“supply”
- seizure or repossession of, 183
- situated in Canada, meaning of, NM 4.5.3 paras. 44–50; Policy P-010, P-169R
- supply of, in electronic commerce, TIB B-090
- taxes, exempt, V-VI-21
- transferred to insurer on settlement of claim, 184

**Proposed changes to GST legislation**, TIB B-075

**Prosecution**, *see* Offences

**Prospectus filing fees, exempt**, V-VI-20(b.1) [History]

**Prosthesis, medical or surgical**

- exempt when supplied in health care facility, V-II-1“institutional health care service”(b)
- zero-rated, VI-II-25, 26; NM 4.2 paras. 43, 44

**Protein isolate and phosphate compound**

- not zero-rated, Policy P-240; Info Sheet GI-001

**Provinces and provincial law**, *see also* Government; Harmonized Sales Tax; Public sector body; Quebec

- agent of, *see* Specified Crown agent
- application of GST to provinces, 122; TIB B-006; NM 18.2
- communication of information by CRA to provincial officials, permitted, 295(5)(d)(iii)–(iv)
- construction holdbacks pursuant to, 168(7); GST 300-6-14; NM 19.1 paras. 81–84
- Crown agent, *see* Specified Crown agent
- defined, *Interpretation Act* s. 35(1)
- educational courses approved by, *see* Educational services
- garnishment of payments by, 317(12)
- harmonization with GST, *see* Harmonized Sales Tax
- health-insurance-covered services exempt, V-II-9
- legal aid services exempt, V-V-1
- list of provincial government entities not subject to GST, 122 (Analysis)
- motor vehicle licensing authorities, collection of HST, *Specified Motor Vehicle (GST/HST) Regulations* s. 3
- obligation to collect tax, 122(b); TIB B-006; NM 18.2
- practitioners licensed by, *see* Practitioner
- prescribed provincial government organization, rebate to, 259(1)“non-profit organization”
- province defined, 123(1); *Interpretation Act* s. 35(1)
- provincial component of HST, 165(2)
- rebate of, for books, 234(3)
- provincial governments paying GST/HST on purchases, NM 18.2 paras. 6–7; Info Sheets GI-073, GI-154, GI-155, GI-158
- provincial regulatory body, *see* Regulatory body

- reciprocal taxation agreements, text of, 123(1)“specified Crown agent” (Analysis)
- residence in a province, 132.1
- sales taxes of, *see also* Provincial levy
- excluded from bad debt adjustment calculation, Policy P-066 (obsolete)
- excluded from base for GST on bets, 187
- excluded from employee benefit calculation, 173(1)
- included in cost of capital property, Policy P-060
- included in GST on construction contracts, TIB B-053
- whether included in base for GST, 154; *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029; Policy P-190
- supplies to
- whether GST on, 122 (Analysis); *Constitution Act, 1867* s. 125; NM 18.2 paras. 6–7
- where disclosure not required, 223(1.3)
- tourist literature of, no HST self-assessment, X-I-12(a)
- vehicle licensing office, collection of HST, *see* Specified motor vehicle
- vocational courses prescribed by, exempt, V-III-8; Policy P-231

**Provincial authority**

- defined, *Specified Motor Vehicle (GST/HST) Regulations* s. 1

**Provincial factor**

- defined, for pension plan expenses, 172.1(1)

**Provincial gaming authority**

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

**Provincial investment plan**

- defined, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 1

**Provincial levy**, *see also* Provinces: sales taxes of

- defined, 154(1)
- included in consideration for GST, 154(2)(b)

**Provincial qualifying amount**

- defined, *Public Service Body Rebate (GST/HST) Regulations* s. 2

**Provincial rate**

- defined, for regulations on interprovincial movements, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 6

**Provincial sales tax**

- defined, *Input Tax Credit Information (GST/HST) Regulations* s. 2

**Provincial sales tax paid or payable**

- defined, *Input Tax Credit Information (GST/HST) Regulations* s. 2

**Provincial schedule**

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

**Provincial series**

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1); *New Harmonized Value-added Tax System Regulations, No. 2*, s. 1
- stratified investment plan not an SLFI is each series is a provincial series, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 12

**Provincial stratified investment plan**

- defined, *New Harmonized Value-added Tax System Regulations, No. 2, s. 1(1)*

**Provincial tax policy flexibility**

- defined, 277.1(3)(a)

**Provincially-established designated body**

- defined, V-VI-1
- supplies to/from municipal entities not exempt, V-VI-28(f)

**Provincially taxable portion (of tour package)**

- deemed separate supply, 163(2.1)
- defined, 163(3)

**Prudent person, standard of care for directors, 323(3)**

**Pruning vegetation, exempt, V-VI-21.1(c)**

**Psychiatric nurse**

- exemption for services, V-II-6

**Psychoanalytic services, exempt, V-II-12 [repealed]**

**Psychological services**

- Canadian Register of Health Service Providers in Psychology, V-II-1“practitioner”(c)
- exempt, V-II-7(j)
- practitioner of, V-II-1“practitioner”

**Public college, see also Educational services; Public institution; Public sector body; Public service body**

- athletic fees (mandatory), exempt, V-III-7.1
- constitutes public institution or not, 123(1)“public institution”
- constitutes public sector body, 123(1)“public sector body”
- constitutes public service body, 123(1)“public service body”
- courses, V-III; GST 300-4-3
- diploma or degree, exempt, V-III-7
- non-degree, program of two or more courses, exempt, V-III-16
- not exempt under general exemption for charities, V-VI-2(l), (m)
- professional or trade accreditation, exempt, V-III-6
- second language instruction, V-III-11
- vocational, exempt, V-III-8; Policy P-231
- defined, 123(1); Policy P-186R
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); NM 17.7 para. 5
- exempt supplies, V-III, *see also* Educational services
- food service supplied to, exempt, V-III-14
- funding level required, Policy P-185R
- mandatory fees, exempt, V-III-7.1
- meal plans, exempt, V-III-13
- multiple capacities, apportionment of public service body rebate, 259(4.1), (7), (8)
- real property supplied by, V-VI-25
- rebate for printed books, 259.1; NM 13.4
- rebate of 67% of GST paid, 259(1)“specified percentage”(d), 259(3)(a); TIB B-025; GST 500-4-3
- rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations s. 5(c)(iv)*
- student council fees, exempt, V-III-7.1
- student residence, *see* Student residence

- tuition, exempt, V-III-7, V-III-7.1

**Public exhibition**

- goods imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations s. 3(c)*

**Public hospital, see Hospital: authority**

**Public institution, see also Hospital; Public college; School; University**

- defined, 123(1)
- excluded from definition of charity, 123(1)“charity”
- excluded from definition of NPO, 123(1)“non-profit organization”
- exemptions for supply made by, V-VI-2
- small supplier threshold, 148.1(2); NM 2.2 para. 8

**Public library, see Library (public)**

**Public sector body, GST 400-4, see also Government; Public service body [Note: some exemptions for supplies by public sector bodies are worded in terms of supplies by public service bodies.]**

- capital real property, 209–211, *see also* Capital property
- defined, 123(1)
- fund-raising activities by volunteers, whether exempt, V-VI-4
- input tax credits, GST 400-4
- nursing service supplied to, exempt, V-II-6
- sale of real property by, 193(2), V-V.1-1, V-VI-25
- selected public service body
- defined, 259(1)
- rebate for GST paid by, 259(3), (4); *Public Service Body (GST/HST) Regulations; TIB B-025*
- provincial sales tax, HST provinces, 259(3)(b), 259(4)(b)
- rules affecting rebate, 259(7), (8)
- supplies by, exempt, V-V.1, V-VI; GST 300-4-6
- day camp, V-VI-12
- fund-raising activities by volunteers, V-VI-4
- gambling, V-V.1-6, V-VI-5
- library borrowing privileges, V-VI-19
- memberships, V-VI-17
- nil consideration, V-V.1-5, V-VI-10
- nominal consideration, V-VI-6–9
- real property, V-VI-25
- recreational services, V-VI-12, 13

**Public servants, association of, see Trade union**

**Public service body, GST 400-4, see also Charity; Hospital: authority; School: authority; Public college; Public sector body; University [Note: some exemptions for supplies by public service bodies are worded in terms of supplies by public sector bodies.]**

- branches, application to be separate, *see* Small supplier division
- capital real property of, 209–211, *see also* Capital property
- constitutes public sector body, 123(1)“public sector body”
- defined, 123(1)
- divisions, application to be separate, *see* Small supplier division
- Prince Edward Island, Q&A, Notice 282
- quick method of accounting, *Streamlined Accounting (GST/HST) Regulations ss. 19–21; TIB B-028*
- rebates, 259; GST 500-4-2, 500-4-3, 500-4-4



## Topical Index

- Public service body (*cont'd*)
- • simplified calculation, *Public Service Body Rebate (GST/HST) Regulations* ss. 6–8
  - registered pension plan sponsored by, Policy P-197
  - residence in a province, 132.1; Info Sheet GI-121
  - small supplier threshold \$50,000, 148(1)(a), 148(2)(a)
  - sponsorship of activities, deemed not a supply, 135
  - supplies by, exempt, V-VI
- Public transit**, *see* International publication; Passenger transportation service
- Publication**, *see* Book; Magazine; Newsletter; Newspaper
- Publishing rights**
- place of supply, 142(1)(c), 142(2)(c); Policy P-200R
- Pudding, taxable in single servings**, VI-III-1(n), (o)(v); NM 4.3 paras. 27–34
- frozen, *see* Frozen pudding
- Puffs (such as cheese puffs), taxable**, VI-III-1(f); NM 4.3 paras. 55–58
- Pulp**
- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)
- Pump**
- extremity or intermittent pressure, for use in treating lymphedema, zero-rated, VI-II-21.1; NM 4.2 paras. 32, 33
- Punishment**, *see also* Offences; Penalties
- minimum, court has no power to decrease, 331
- Purchase agreements, new home**
- assignment of, Info Sheet GI-120
  - in Alberta, NM 19.3.7 para. 1; Policy P-083
- Purchase credit**
- defined, 153(4.1)B
- Purchase threshold**
- defined, *Streamlined Accounting (GST/HST) Regulations* s. 21.1(3), (4)
- Purchaser**, *see also* Recipient
- defined
  - • for direct seller rules, 178.1; NM 1.5
  - • for rule re takeover fees, 186(2)
  - insolvent, assessment of by CRA, Policy P-112R
- Purchasing agent**, *see* Purchasing representative
- Purchasing representative**
- services to non-resident zero-rated, VI-V-5; NM 4.5.3 paras. 8–11
  - whether acts as agent, Policy P-016
- Purity level, refinement**, *see* Precious metal
- Purpose of acquisition or importation**, *see* Change in use of capital property; Input tax credit; Use: in commercial activities

## Q

- QC**, *see* Qualifying consideration
- QE**, *see* Qualifying employer
- QRU**, *see* Qualifying residential unit
- QSIP**, *see* Qualifying small investment plan
- QST**, *see* Quebec, special rules: Quebec Sales Tax

## Quail

- zero-rated, NM 4.4 para. 5

**Qualifications of unlicensed health care professional**, *see* Practitioner

## Qualifying amount

- defined, for Ontario status Indian exemption, *Credit for Provincial Relief (HST) Regulations* s. 1

## Qualifying compensation

- defined, for importation of service from foreign branch, 217

## Qualifying consideration

- defined, for importation of service from foreign branch, 217

## Qualifying course

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

## Qualifying date

- defined, for HST real property transitional rules, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 48(1)
- grandfathering of new residential properties, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 51(1), 52(1), 53(1)

## Qualifying employer

- defined
- • for employer supplies to pension plans, 172.1(10)
- • for pension plan rebate, 261.01(1); TIB B-XX4

## Qualifying energy

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

## Qualifying establishment

- defined, for importation of service from foreign branch, 217

**Qualifying food and beverages**, *see also* Qualifying food, beverages and entertainment

- Ontario HST
- • defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- • point-of-sale rebate up to \$4, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 1, s. 11

**Qualifying food, beverages and entertainment**, *see also* Qualifying food and beverages

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

## Qualifying fuel

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

## Qualifying group

- defined, 156(1); NM 14.5 paras. 4–5

## Qualifying health care supply

- defined, V-II-1
- health care service must be, to be exempt, V-II-1.2

## Qualifying heating oil

- PEI HST
- • defined

Qualifying heating oil (*cont'd*)

- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- for point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

**Qualifying housing supply**

- defined, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 1
- penalty for failing to report amount, *Electronic Filing and Provision of Information (GST/HST) Regulations* ss. 9–11

**Qualifying institution (for ITC allocation of financial institution)**

- defined, 141.02(1); TIB B-097
- ITC allocation for, TIB B-098

**Qualifying instrument**

- defined, for importation of service from foreign branch, 217

**Qualifying investment plan**

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55(2)

**Qualifying investor**

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)
- required to notify investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(6)

**Qualifying member**

- defined, for election between related corporations, 156(1); NM 14.5 paras. 8–9

**Qualifying motor vehicle, see also Qualifying vehicle**

- for financial institution HST allocation rules
- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- for person with disabilities
- defined, 258.1(1); TIB B-086
- lease of, reduced tax, 258.1(7); TIB B-086
- rebate on bringing into HST zone, 258.1(6); TIB B-086
- rebate on importation of, 258.1(6), 258.2; TIB B-086
- rebate on purchase of, 258.1(2)–(5); TIB B-086
- for temporary recapture of HST ITCs for large businesses
- constitutes specified property or service, *New Harmonized Value-added Tax System Regulations, No. 2 [NHRegs#2]* s. 28(1)(a)
- dealer vehicle not sold, RITC applies, *NHRegs#2* s. 31(2)
- defined, *NHRegs#2* s. 26
- effect on taxable benefit, *NHRegs#2* s. 37
- fuel, property or service for, constitutes specified property or service, *NHRegs#2* s. 28(1)(b)–(d)
- included in “specified property or service”, *NHRegs#2* s. 28(1)(a), 28(2)(f)
- recaptured ITC calculation, *NHRegs#2* s. 31(2)

**Qualifying network seller, see also Network seller**

- application to CRA, 178(3)
- defined, 178(2)

**Qualifying newspaper**

- Ontario HST
- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

- point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 1, s. 10

**Qualifying non-profit organization, see Non-profit organization**

**Qualifying partnership**

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 2
- financial institution’s percentage, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 27

**Qualifying pension entity**

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

**Qualifying portion of basic tax content**

- defined, for new residential housing rebate, 256.2(1)

**Qualifying residential unit**

- defined, for new residential housing rebate, 256.2(1); *New Harmonized Value-added Tax System Regulations, No. 2*, s. 47(1)

**Qualifying service**

- defined, for importation of service from foreign branch, 217

**Qualifying small investment plan**

- application to be treated as, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 15
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(2)
- election to be selected listed financial institution, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 14

**Qualifying subsidiary**

- defined, 123(1)
- used in determining whether corporations are closely related, 128(1)

**Qualifying supply**

- defined, for foreign bank subsidiary converting to branch, 167.11(1)

**Qualifying taxpayer**

- defined, for importation of service from foreign branch, 217.1(1)

**Qualifying telecommunications services**

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

**Qualifying vehicle, see also Qualifying motor vehicle**

- defined, *Non-Taxable Imported Goods (GST/HST) Regulations*, s. 2; *Value of Imported Goods (GST/HST) Regulations*, s. 2(1)
- no tax on certain importations of foreign rental vehicle by Canadian resident, *Non-Taxable Imported Goods (GST/HST) Regulations*, s. 3(m)
- value for partial tax where importation is taxable, *Value of Imported Goods (GST/HST) Regulations*, s. 15

**Qualifying voting control**

- defined, 128(1.1), (4)
- required for closely related corporations, 123(1)“qualifying subsidiary”(a), 128(1)(a)

**Quality testing, taxable, 146(a), V-VI-21**

## Topical Index

### Quantities, *see also* Single servings

- baked goods, six or more under 230g each, zero-rated, VI-III-1(m), (q)(ii); NM 4.3 paras. 89, 100
- beverages, single serving under 600ml, zero-rated, VI-III-1(n); NM 4.3 paras. 27–34
- fertilizer, exceeding 500kg and 25kg per container, zero-rated, VI-IV-5; NM 4.4 paras. 18, 30
- hay, exceeding 750kg, zero-rated, VI-IV-2; NM 4.4 para. 14.1
- ice cream, single serving under 500ml or 500g, zero-rated, VI-III-1(k); NM 4.3 paras. 74–84
- land allowed for residential complex, 1/2 hectare, Policy P-069
- pudding, single serving under 425g, zero-rated, VI-III-1(n); NM 4.3 paras. 27–34
- seeds, over 125g or 2500 seeds (small) or 5kg (large), zero-rated, VI-IV-2, NM 4.4 para. 10

### Quarry, constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)

### Quarterly

- filing, *see* Fiscal quarter
- instalments, *see* Instalments of tax

### Quebec, special rules

- definition of lawyer, for solicitor-client privilege, 293(1)
- definition of real property, 123(1)
- distinction between lease and license, Policy P-062
- emphyteutic leases, NM 19.1 paras. 29–30; Policy P-174
- harmonization with GST, *see* “Provincial Taxation” tab (Binder P2); *Quebec Sales Tax Service*
- provincial government entities pay HST, NM 18.2 para. 7; Info Sheet GI-158
- Quebec Sales Tax, effect on direct cost, 123(1)“direct cost”(e), V-V.1-5.1(b), V-VI-6(b)
- sale of property for unpaid municipal taxes, 183(10), (10.1), Policy P-198

### Queen

- death of, *Interpretation Act* s. 46

### Quick calculation method, non-resident tour package rebate, NM 27.3 paras. 50–56

### Quick Method of accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations* ss. 15–21; TIB B-028; GST 600-1, 600-4, *see also* Rebate: special quick method

### Quinidine (drug), zero-rated, VI-I-2(e)(viii)

### Quitclaim

- constitutes seizure of property by creditor, 183(9)
- prior to November 6, 1991, Policy P-057 (obsolete)

### Quota

- agricultural, zero-rated, VI-IV-10, *Agricultural and Fishing Property (GST/HST) Regulations* Sch:1(5)
- supplied by government, exempt, V-VI-20(c)

## R

### RDSP

- defined, for HST place of supply rules
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- trustee services, whether HST applies
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30

### REOP, *see* Reasonable: expectation of profit

### RESP, *see also* Registered education savings plan

- defined, for HST place of supply rules
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 1
- trustee services, whether HST applies
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 8

### RGI, *see* Rent: geared to income

### RITCTA, *see* Recapture input tax credit threshold amount

### RRIF, *see also* Registered retirement income fund

- defined, for HST place of supply rules
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 1
- trustee services, whether HST applies
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 8

### RRSP, *see also* Registered retirement savings plan

- defined, for HST place of supply rules
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 1
- trustee services, whether HST applies
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 8

### RTA, *see* Reciprocal taxation agreement

### Rabbit

- feed for, zero-rated, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2)(c)(ii); Finance news release 92-094; NM 4.4 Schedule
- supply of zero-rated except in pet stores, VI-IV-1.1; NM 4.4 para. 6

### Racehorse, *see* Horse

### Races, *see* Bets; Pari-mutuel betting, exempt; Place of amusement

### Radio

- reproduction rights, charges by collective, 177(2)

### Radio or television advertising, *see* Advertising

### Radiological services

- constitute institutional health care service, V-II-1“institutional health care service”(a)
- exempt, V-II-2, V-II-10; GST 300-4-2 paras. 18–19; *Health Care Services (GST/HST) Regulations*; TIB B-019

### Radiopharmaceuticals

- zero-rated (Schedule C drugs), VI-I-2(a)

### Radiotherapy

- exempt, V-II-1“institutional health care service”(e), V-II-2

**Raffle tickets**, *see also* Lottery

- sold by charity, exempt, V-VI-5.1

**Railway**, *see also* Carrier; Conveyance

- corporation, charge to another for failure to return rolling stock, non-taxable, 162.1(b), 182(3)(b); Policy P-217
- demurrage charges, non-taxable, 162.1(a)
- equipment and rolling stock
  - charge for failure to return, non-taxable, 162.1(b), 182(3)(b)
  - drop shipment of rolling stock, 179(7)
  - emergency repair service to rolling stock, zero-rated, VI-V-6.1; NM 4.5.3 para. 14; Policy P-217
  - importation of, whether taxable, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(h), (h.1)
  - meaning of “rolling stock”, Policy P-217
  - lease of, place of supply for HST
    - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 26
    - before May 2010, *Place of Supply (GST/HST) Regulations* s. 5
  - valuation on import, *Value of Imported Goods (GST/HST) Regulations* ss. 9–11; TIB B-031
- export by, evidence of, NM 4.5.2 Appendix A.2.B
- junction and switching charges, supplied to unregistered non-resident carrier, zero-rated, VI-V-2; NM 4.5.3 para. 2; Policy P-076
- travel, *see* Passenger transportation service

**Raising capital**

- expenses, input tax credits for, 185(1)

**Ramp, for wheelchair**

- installation in vehicle, *see* Conversion: of vehicle for use by disabled
- zero-rated, VI-II-16, VI-II-17; NM 4.2 paras. 24, 25

**Rare book, folio or manuscript**, *see* Specified tangible personal property

**Rate**

- of excise and other taxes, GST 800-4
- of GST
  - 0%, zero-rated supplies, 165(3)
  - 4%, transitional on pre-1991 condominiums, 336(2)(g), (3)(g), (4)(g)
  - 6%, 165(1), 212, 218
- of HST
  - additional 8%, 165(2), 212.1, 218.1, 220.05–220.08
- of interest, *see* Interest
- of Quick Method calculation, *Streamlined Accounting (GST/HST) Regulations* s. 15(5)
- reduction, *see* Transitional rules (7% to 6% rate)

**Reaching aids**

- zero-rated as medical devices, VI-II-39; NM 4.2 para. 58

**Re-acquisition of residential property**

- by builder after sale, V-I-4(b), V-I-5

**Reagents**

- blood-coagulation, zero-rated, VI-II-29.1(b)
- urinary-sugar or urinary-ketone testing, zero-rated, VI-II-29; NM 4.2 para. 47

**Real estate**, *see* Real property

**Real estate agent**

- arranging for transfer of share in co-op, taxable, 123(1)“financial service”(r.1); Policy P-048
- commission, taxable, 165(1)

**Real property**, NM 19.1, *see also* Capital property; Change in use of capital property; Land; Residential complex; Use: in commercial activities

- adverse possession, Policy P-178
- capital property, *see* Capital property
- change in use, NM 19.4.2, *see also* Change in use of capital property
- combined supply including, *see* Combined supply
- construction of, *see* Construction
- conversion to residential or personal use, 190
- deemed supplies of, NM 19.4.2
- defined, 123(1); NM 19.1
- deposit on, 168(9); GST 300-6-8; NM 19.1 paras. 66–71
- excluded from taxable supplies for determining reporting period, 249(1), (2)
- exempt supply made, no subsequent input tax credit, 225(5)
- HST on, IX-IV-1, *see also* Place of supply: province
  - transitional application, 349(1), 350, 351; TIB B-077
- holdbacks, not taxed, 168(7); GST 300-6-14; NM 19.1 paras. 81–84
- improvement to, *see* Capital property; Improvement (to capital asset or property)
- incorrect statement as to use of, 194
- input tax credit for, NM 19.1 paras. 98–102, *see also* Capital property; Input tax credit
- intangible property relating to, supply deemed made in Canada, 142(1)(c)(ii), (2)(c)(ii); Policy P-200R
- joint venture election, 273; *Joint Venture (GST/HST) Regulations*; TIB B-021
- land, NM 19.5
- lease or licence to use deemed to be supply of, 136(1)
- licence to use
  - supplied by charity, exempt, V-V.1-1
  - supplied by public institution or public sector body, not exempt, V-VI-25(f)
- non-substantial renovation, 192; NM 19.2.3 paras. 68–76
- option on, NM 19.5 paras. 63–68
- place of supply
  - GST (whether in/outside Canada), 142(1)(d), 142(2)(d); NM 19.1 paras. 32–38
  - HST (whether in a participating province), IX-IV-1; TIB B-078
- progress payments, *see* Progress payment on construction contract
- rate reduction from 7% to 6%, TIB B-006
- rentals of, NM 19.4.1
- residential, *see* Residential complex; Residential property
- sale of, NM 19.4.1
  - agreement entered into before October 14, 1989, 336(2)–(4)
  - by charity, not included in simplified accounting calculation, 225.1(1)(a), 225.1(2)A(b)(i); Info Sheet GI-066
  - by non-registrant, recovery of tax paid, 257; NM 19.3.6
  - by public service body, whether exempt, V-V.1-1(j)–(m), V-VI-25

## Topical Index

### Real property (*cont'd*)

- by registrant, to registrant, 221(2), 228(4); NM 19.1 paras. 85–91
- by small supplier, tax payable if a taxable supply, 166
- defined, Policy P-111R
- exceptions to requirement to collect tax, 221(2)
- exempt, V-I
- input tax credit, 193; NM 19.2.3 paras. 102, Appendix
- purchaser not knowing sale not exempt, 194
- rebate, 257; NM 19.3.6
- recovery of earlier tax, 193, 257; NM 19.2.3 paras. 102, Appendix; NM 19.3.6
- residential property, *see* Residential complex: sale of
- transitional rules, 336
- versus construction contract, NM 19.1 paras. 92–97
- when tax payable, 168(5); GST 300-6-5
- seizure by creditor, subsequent use, 183(4)
- service relating to
  - HST place of supply after April 2010, *New Harmonized Value-added Tax System Regulations* s. 14
  - HST place of supply before May 2010, IX-IV-2
  - meaning of, NM 4.5.3 paras. 44–50; NM 19.1 paras. 39–46; Policy P-169R
  - whether supply made in Canada, 142(1)(d), (2)(d); Policy P-200R
  - whether supply zero-rated, VI-V-7(d), VI-V-23(b); NM 4.5.3 paras. 44–50
- situated in Canada
  - service relating to, taxable, 142(2)(d), VI-V-7(d), VI-V-23(b); NM 4.5.3 paras. 44–50; Policy P-200R
- situated outside Canada
  - service relating to, non-taxable, 142(2)(d), VI-V-7, 217“imported taxable supply”(a)(iii); NM 4.5.3 paras. 44–50; Policy P-200R
- statement as to use of, 194
- storage facilities, Policy P-074
- supply of, constitutes commercial activity, 123(1)“commercial activity”(c)
- supply of, exempt, V-I; NM 19.2.1, 19.2.2
  - apartment building converted to condominiums, V-I-4(a); NM 19.2.1, paras. 35–36
  - by individual, trust or estate, V-I-9; Policy P-135 (obsolete)
  - by public sector body, 193(2), V-VI-25
  - farmland, V-I-10, V-I-11, V-I-12
  - for mobile home, V-I-7; NM 19.2.2 para. 14
  - home reacquired by builder, V-I-4(b)
  - residential rent, V-I-6; NM 19.2.2 paras. 1–11
    - meals with, V-I-6.2; NM 19.2.2 para. 9
  - self-supplied complexes, tax already paid, V-I-3, 4, 5; NM 19.2.1 paras. 26–39
  - short-term accommodation, V-I-6(b); NM 19.2.2 paras. 1–11
- transferred to insurer on settlement of claim, 184(1)(c)–(d), 184(3)
- transitional rules
  - GST (1991), 336
    - progress payments, 339
  - HST (1997), 350, 351
  - Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 19(2)(e), 19(3)(h)–(i)
    - progress payments, *Nova Scotia HST Regulations* s. 19(2)(h), 19(3)(k)
- when tax payable, 168(5); GST 300-6-5; NM 19.1 paras. 59–84

### Real reporting period

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55(2)(b)(i)

### Real-time calculation

- election for (financial institution HST apportionment rules), *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 49

### Reasonable

- allocation of consideration between supplies, 153(2), 167(1)(a)
- allowance reimbursed to employees, input tax credit available, 174; NM 9.3; Policy P-075R
- amount reimbursed to amateur competitors or performers, exempt supply, V-VI-11
- change to instalment contract entered into before November 1989, effect on FST transitional rule, 118(6)
- expectation of profit, 123(1)“commercial activity”; Policy P-176R; NM 19.5 Appendix B
- grounds for search warrant, 290
- method of determining use of supplies in commercial activity required to be, 141.01(5), 141.02(16); NM 8.3 para. 33–49; GST 700-5-1
- period for early-payment discount or late-payment charge, discount or charge ignored, 161, 182(3); GST 300-7-8
- quality, nature and cost of goods required for input tax credit, 170(2)(a); NM 8.2 para. 21
- value of goods required for input tax credit, 170(2)(b); NM 8.2 para. 21
- written notice, required for cancellation of registration by Minister, 242(1)

### “Reasonably regarded as incidental”

- meaning of, Policy P-159R1

### Reassessment, *see also* Assessment

- appeal from, 302, 306
- constitutes assessment, 123(1)“assessment”
- limitation period (normally four years), 298(1), (4)
- of rebate, 297(2), 298(2)
- on application of general anti-avoidance rule, 274(6)–(8); TIB B-046
- provision for, 296(1), (6)
- upon notice of objection, 301(3)

### Rebate, *see also* Rebate (of tax); Refund; Remission; Volume rebates or discounts

- by manufacturer to consumer, 181.1; GST 300-7-6

### Rebate (of tax), *see also* Net tax: deductions from; Refund; Remission

- allowance on assessment, in place of input tax credit, 296(2.1)
- amount paid in error, 261
- assessment, reassessment and payment of, 297(1)–(3), 298(2)
- bankrupt person, restriction, 263.1; Policy P-162
- builder crediting directly to purchaser, 234(1)
- charities, *see also* Charity
  - exports for charitable purposes, 260; Policy P-132
  - GST paid by, 259; GST 500-4-9
- simplified calculation, *Public Service Body Rebate (GST/HST) Regulations* ss. 6–8; TIB B-070

## Goods and Services Tax, Annotated

### Rebate (of tax) (*cont'd*)

- conventions, *see* Convention
  - cooperative housing, 255; NM 19.3.3, *see also* New housing rebate
  - defective goods imported, 215.1(2)–(3)
  - employees, for GST on amounts deductible for income tax purposes, 253; GST 500-4-6; Policy P-028 (obsolete), P-113R
  - FST
    - inventory, 120, *see also* Federal Sales Tax (FST)
    - new housing, 121, *see also* New housing rebate: FST
  - floating home, 256(2.2)
  - foreign diplomats, *see* Diplomats
  - form and filing of, 262
  - goods removed from HST province, 261.1; TIB B-080
  - HST, provincial portion, TIB B-080
    - books, at point of sale, 234(3), 259.1
    - general limitations, 261.4
    - goods removed from participating province, 261.1
    - imported goods not for use in participating province, 261.2
    - intangible property not for use in participating province, 261.3
    - management and administrative services, financial institution, 261.31(2); *New Harmonized Value-added Tax System Regulations, No. 2, s. 21.1*
    - public service bodies, 259(3)(b), 259(4)(b)
    - selected listed financial institution, limitations, 263.01
    - service not for use in participating province, 261.3
  - hospital, Policy P-245, *see also* selected public service body (below)
  - housing, 121, 234(1), 254–256, 256.2; *New Harmonized Value-added Tax System Regulations, No. 2, ss. 40–47, 56–57, 58.09–58.1*; NM 19.3, *see also* New housing rebate
  - importation of goods
    - excess tax paid, 216(6)
    - returned, damaged or defective goods, 215.1
  - imported goods not for use in HST province, 261.2
  - incorrectly charged tax, 261
  - Indian bands, TIB B-048
  - input tax credit incorrectly claimed in place of, 296(2.1)
  - intangible property not for use in HST province, 261.3; TIB B-080
  - interest on, after 30 days, 297(4); TIB B-100
  - land leased for residential purposes, 256.1; NM 19.3.5
  - legal aid society, 258; NM 13.2
  - mobile home, 254(2), 256(2.2), *see also* New housing rebate
  - motor vehicle adapted for use with wheelchair, 258.1, 258.2; TIB B-086
  - municipality, *see also* selected public service body (below)
    - sale of personal property of, 257.1
  - new housing, 121, 234(1), 254–256, 256.2, 256.21; *New Harmonized Value-added Tax System Regulations, No. 2, ss. 40–47, 56–57, 58.09–58.1*; NM 19.3, *see also* New housing rebate
  - non-profit organization, 259(2), (3); GST 500-4-8
  - non-resident, 252–252.5, *see also* Non-resident: rebate
  - not permitted if input tax credit or other refund available, 263
  - Nova Scotia, *see* Nova Scotia: rebate
  - overpayment of, to be repaid, 264
    - where credit or debit note issued, 232(3)(d), 259(4.01)(c), 263(d)
  - owner-built home, 256; *New Harmonized Value-added Tax System Regulations, No. 2, s. 46*; NM 19.3.5, *see also* New housing rebate
  - owner of land leased for residential purposes, 256.1; NM 19.3.5
  - partners, for GST on amounts deductible for income tax purposes, 253; GST 500-4-6
  - payment made in error, 261
  - printed books, 259.1; NM 13.4
  - provincial government organization, 259(1)“non-profit organization”
  - public service bodies, 259
  - qualifying non-profit organization, 259; GST 500-4-8
  - rental property, 256.2; *New Harmonized Value-added Tax System Regulations, No. 2, s. 47*; TIB B-087
  - repayment of, 264
    - where credit or debit note issued, 232(3)(d), 259(4.01)(c), 263(d)
  - restrictions on, 263, 263.02, 263.1; TIB B-100; Policy P-162
  - returned goods after importation, 215.1(1)
  - returns must be filed first, 263.02
  - sale of real property by non-registrant, 257; NM 19.3.6
  - school authority, *see* selected public service body (below)
  - selected public service body, 259; *Public Service Body Rebate (GST/HST) Regulations*; TIB B-025; GST 500-4-2, 500-4-3, 500-4-4
    - provincial sales tax, HST provinces, 259(3)(b), 259(4)(b)
    - simplified calculation of, *Public Service Body Rebate (GST/HST) Regulations* ss. 6–9
  - separate applications by branches, 261(5)–(6)
  - service not for use in HST province, 261.3; TIB B-080
  - set-off against net tax to be remitted, 228(6); Policy P-194R2
  - simplified method, TIB B-070
  - special quick method, 259(12)–(14); *Streamlined Accounting (GST/HST) Regulations* s. 19–21; GST 600-2
  - supplier crediting directly to non-resident convention delegate or visitor, 234(2)
  - tax wrongly charged, 261; Policy P-037
  - time limit for assessment and reassessment, 298(2)
  - tour operators before 2018, 252.1(3), *see also* Non-resident: rebate
  - transitional credit for small business, 346(1)(b); GST 200-9
    - time limit for application, 346(3); Policy P-002 (obsolete)
  - transportation services, tax paid in error, 261; Policy P-037
  - university, *see* selected public service body (above)
  - vehicle adapted for use with wheelchair, 258.1, 258.2
  - visitors to Canada, 252–252.2, *see also* Non-resident: rebate
- Rebuilt goods, eligible for FST inventory rebate**, 120(1)“tax-paid goods”(b)
- Recapture input tax credit threshold amount**
- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations, No. 2, s. 27(3)*
- Recapture of input tax credits**, *see also* Change in use of capital property
- automobile leases, 235
  - meals and entertainment, 236

## Topical Index

### Recapture of input tax credits (*cont'd*)

- on ceasing to be registered, 171(3), (4)
- Ontario/BC/PEI HST, 236.01; *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 26–38; TIB B-104
- • builders in PEI, Info Sheet GI-165
- • goods or services purchased for resupply, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 28(2)(g)(i)
- • Ontario phase-out 2015-2018, Info Sheet GI-171
- • optional instalment method, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 35–36
- • partner rebate, effect on, 253(2) opening words
- • pension plan expenses, 172.1

### Recapture period

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 26

### Recapture rate

- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- • for Ontario/PEI large business ITC recapture rules, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 26

### Receipt

- constitutes invoice, 123(1)“invoice”
- disclosure of tax on, required, 223(1)–(1.2); *Disclosure of Tax (GST/HST) Regulations*; NM 3.1 paras. 43–46; TIB B-013; Policy P-116, P-118R
- of dividends, constitutes financial service, 123(1)“financial service”(f)
- of money, constitutes financial service, 123(1)“financial service”(a)
- used as coupon for discount, 181
- where not issued by agent in name of vendor, 177(1) [repealed], 177(1.1) [repealed]

### Receivables, *see* Debt security

### Receiver, 266

- certificate required before distribution of property, 270
- defined, 266(1), 270(1)
- effect of appointment of, 266(2)
- election on sale of business assets, Policy P-145 (obsolete)
- fees of, transitional rules
- • GST, 341.1(2); Policy P-041 (obsolete)
- • HST, 357(2); TIB B-077
- General, *see* Receiver General
- not an “officer”, 123(1)“office”(b)
- reporting period deemed ended and restarted, 266(2)(e)
- seizure/repossession rules do not apply, 183(11)

### Receiver General

- garnishment, requirement to pay to, 317
- payment of amounts to, 278(2), (3)
- payment of instalments to, 237(1)
- repayment of overpayment of rebate to, 264(1)
- repayment of overpayment of refund to, 230.1
- tax to be remitted to, 219, 220.09, 228(2), 228(2.1), (2.3), (4), (5), 337(6), 340(2), 352(9), (10), 354(2)

### Receivership, *see* Receiver

### Reception (or private party)

- exclusion from exemption for supplies of food services, V-III-12, 14

### Reception of telecommunication service

- effect on place of supply
- • GST, 142.1(2)
- • HST before July 2010, IX-VIII-2; TIB B-078

### Recipient, *see also* Supplier; Supply

- cannot sue supplier for collecting tax, 224.1
- defined, 123(1)
- • re inclusion of PST in GST base, 154(3)
- • liable for tax, 165(1), 165(2), 218, 218.1; NM 3.1 paras. 4–13
- • transfer of property to before 1991, transitional rules, 336(1), 337
- • ultimate, defined (re buying groups), 178.6(1); NM 1.5
- • where knew or ought to have known sale of real property not exempt, 194

### Reciprocal arrangements for communication of information between governments, 295(5)(b)

### Reciprocal taxation agreement

- defined
- • for Ontario/BC 2010 transitional rules, *New Harmonized Value-added Tax System Regulations* s. 38(1)
- • for PEI 2013 transitional rules, *New Harmonized Value-added Tax System Regulations* s. 58.2(1)
- text of, 123“specified Crown agent” (Analysis)

### Reconciliation

- election for, by investment plan (re HST apportionment rules), *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 50
- method for calculating large business’s Ontario/BC ITC recapture, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 35, 36

### Reconciliation statement, for equal billing plan, *see* Budget payment arrangement

### Reconsideration of assessment by Minister

- upon notice of objection, 301(3), (4)
- where appeal allowed by Tax Court, 309(1)(b)(ii)

### Reconstituted fruit juice in beverages, whether zero-rated, VI-III-1(d)(ii); NM 4.3 paras. 19–26

### Reconstructive surgery, exempt, V-II-2, 5

### Record(s), *see also* Books and records

- constitutes invoice, 123(1)“invoice”
- defined, 123(1)
- requirement to keep, 286
- sufficient to establish input tax credit, 169(5)
- where separate accounting records kept
- • application to file separate returns, 239
- • branches of public service bodies, application to be considered separate for small supplier status, 129

### Recording of seismic data

- joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(o)

### Recoverable amount

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

**Recovery of bad debt, addition to net tax**, 231(3); Policy P-058R

**Recovery of input tax credits**, *see* Recapture of input tax credits

**Recreation**, *see also* Entertainment; Place of amusement

- camp, *see* Camp
- club dues
- no input tax credit, 170(1)(a); NM 8.2 paras. 2–7
- not exempt, V-VI-17
- courses
- exempt (for children, disabled or underprivileged), V-VI-12
- not exempt, V-III-16, V-V.1-1(f), V-VI-2(j)
- fishing, *see* Fishing
- outdoor, classes or activities involving, exempt, V-VI-12
- real property used for, sale of exempt, V-I-9(2)(a)
- right to participate in, supplied by charity, not exempt, V-V.1-1(g), V-VI-2(h)
- trailer or vehicle for recreational use, excluded from mobile home, 123(1)“mobile home”

**Recreational vehicle**

- lease of by non-resident, whether taxable, Policy P-193R

**Recycler**

- defined, for returnable containers, 226(1)

**Recycling**

- exempt, V-VI-20(h)
- returnable containers
  - defined, 226(1)
  - no direct-cost (nominal consideration) exemption, 226.01 [repealed]
  - supply between recyclers, 226(7)
  - supply of recycling service to distributor, 226(6)
- whether exempt as basic garbage collection service, Policy P-199R

**Red Cross**

- supply of blood products, V-V.1-5

**Redemption**

- coupon, *see* Coupon
- following sale of property for unpaid municipal taxes, Policy P-198
- property sold by creditor, 183(10.1); Policy P-198
- no ITC to debtor until redemption period expires, 193(3)
- no rebate to debtor until redemption period expires, 257(3)

**Reduction in purchase price**, *see* Discount on purchase price

**Reference of common question to Tax Court**, 310

**Referral fees**

- whether contingent amounts included in “debt security”, Policy P-170

**Refiling GST return**, *see* Adjustment to GST return

**Refinement of timber resource**

- joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(g)

**Refining**

- crude oil, importation for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(e)
- gold, silver or platinum, *see* Precious metal

**Refining service**

- precious metal, for unregistered non-resident, zero-rated, VI-V-6.3

**Refrigerator**, *see* Appliance: kitchen

**Refuelling, does not constitute stopover**, VI-VII-1(1)“stopover”; NM 28.3 para. 7

**Refund**, *see also* Net tax; Rebate; Remission of tax

- by supplier
  - credit note or debit note, 232(3); NM 12.2; TIB B-042; Policy P-030R
  - goods purchased before 1991 and returned after 1990, transitional rule, [repealed]
  - goods purchased before April 1997 and returned after March 1997, HST transitional rule, 352(11)
  - federal sales tax, after 1990, 70.1
  - net tax, *see* of negative net tax (below)
  - of income tax, discounter of, *see* Income tax refund discounter
  - of negative interim net tax (selected LFI), 228(2.4)
  - of negative net tax
    - all returns must be filed first, 229(2); TIB B-100
    - corporate director liable, 323(1)
    - interest on, 229(3), 230(3); TIB B-100
    - overpayment of, 230.1
    - payment of, 229(1)
    - set-off against tax owing, 228(6), (7); Policy P-194R2
  - of overpaid tax, 230
    - all returns must be filed first, 230(2)
    - assessment, 296(3)(b)
    - on assessment
      - all returns must be filed first, 296(7); TIB B-100
  - returnable containers, defined, 226(1)

**Regional municipality**

- supply to/from local municipality exempt, V-VI-28(c)

**Registered Canadian amateur athletic association**, *see also* Amateur athletic association

- constitutes charity, 123(1)“charity”

**Registered charity**, *see* Charity

**Registered disability savings plan**, *see also* RDSP

- defined
  - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
  - for financial services definition, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)

**Registered education savings plan**, *see also* RESP

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(vi)
- defined
  - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
  - for financial services definition, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)
- trustee services, place of supply for HST
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30



## Topical Index

Registered education savings plan (*cont'd*)

- before May 2010, *Place of Supply (GST/HST) Regulations* s. 8

**Registered nurse and registered nursing assistant**, *see* Health care services, exempt

### Registered party

- defined, V-VI-1
- fund-raising event, donation included in consideration, V-VI-18.2
- membership in, exempt, V-VI-18.1
- supplies by, whether exempt, V-VI-18.2

**Registered pension plan**, *see also* Pension plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(i)
- constitutes selected listed financial institution, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 13, 3(f)
- defined, 123(1), 149(5)(a)
- expenses paid by employer, 172.1; TIB B-032; Notice 257
- public service body, of, Policy P-197
- rebate to, 261.01; TIB B-XX4
- supplies by employer to, tax on, 172.1; TIB B-XX4
- tax adjustment notes, TIB B-XX4; Notice 261

**Registered practical nurse or registered psychiatric nurse**

- exemption for services, V-II-6

**Registered retirement income fund**, *see also* RRIF

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(vii)
- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- for financial services definition, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)
- plan or account fee
- deposit account, exempt, 123(1)“financial service”(b); NM 17.2 item A-42
- self-directed plan, taxable, 123(1)“financial service”(q); TIB B-057, item O-4; NM 17.2 item E-29
- trustee services, place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 8

**Registered retirement savings plan**, *see also* RRSP

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(iv)
- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- for financial services definition, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)
- plan or account fee
- deposit account, exempt, 123(1)“financial service”(b); NM 17.2 item A-41
- self-directed plan, taxable, 123(1)“financial service”(q); TIB B-057, item O-4; NM 17.2 item E-29
- trustee services, place of supply for HST

- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 8

### Registered supplementary unemployment benefit plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(iii)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 37

**Registrant**, *see also* Input tax credit; Non-registrant; Registration

- appropriation of property for personal use, 172
- barter of property between, deemed at nil consideration, 153(3); Policy P-221
- becoming, *see* Becoming a registrant
- ceasing to be, *see* Ceasing to be a registrant
- defined, 123(1)
- includes selected listed financial institution that is part of group required to register, 240(1.3), (1.4)
- drop-shipping property on behalf of non-resident, 179
- entitlements and obligations, NM 3.1 paras. 35–47
- filing of returns, 238(1)
- input tax credits, *see* Input tax credit
- non-, *see* Non-registrant
- reporting period, 245(2)

### Registrants

- entitlements and obligations, NM 3.1 paras. 35–47

**Registration (for GST/HST)**, 240–242; NM 2.1–2.7

- application for, 240; NM 2.1 paras. 19–30
- by non-resident, *see* Non-resident: registration
- by person who is required to be registered, 241(1.3)–(1.5)
- cancellation of, 171(3), (4), 242; NM 2.7
- continues during bankruptcy, 265(1)(e)
- deadline for application, 240(2.1)–(2.3)
- effective date of, 241(1)
- form, 240(5)
- group of selected listed financial institutions, 241(1.1)–(1.2)
- cancellation of, 241(1.1)
- removal of member from group, 241(1.2)–(1.3)
- required, 240(1.3)–(1.4); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 56(3)
- holding companies, 240(3)(d)
- joint venture participant, Policy P-138R
- mandatory, *see* required (below)
- number issued by Minister, 241(1); NM 2.1 paras. 19–26, *see also* Business Number
- defined, *Publications Supplied by a Non-resident Registrant Regulations* s. 2
- where not disclosed on supply by agent, 177(1) [repealed]
- of condominium, 168(5)(a), 191(2), 336(4)
- of property, fees for, exempt, V-VI-20(a)
- optional, *see* voluntary (below)
- proof of non-registration, NM 4.5.1 Appendix B; Policy P-009

Registration (for GST/HST) (*cont'd*)

- required, 240(1); NM 2.1
- • prescribed selected listed financial institution, 240(1.2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 56(1), (2)
- • • group, 240(1.3), (1.4)
- • small suppliers excepted, 148, 148.1, 240(1)(a); TIB B-041
- taxi operator, 240(1.1), 240(3.1), 241(2)
- voluntary, 240(3), (3.1); NM 2.3
- • corporation incorporated for butterfly transaction, Policy P-045
- • holding corporation, 240(3)(d); Policy P-032
- • partner not engaged in separate commercial activity, Policy P-216

**Registration information**

- defined, re disclosure of confidential information, 295(1)
- disclosure of, 295(5)(j)

**Registration number**, *see* Registration (for GST/HST): number

**Regular or continuous basis**

- meaning of, Policy P-205R

**Regulations**, *see also* Prescribed

- authority for, 277
- • generally, 277
- • Harmonized sales tax (HST), 277.1
- defined, *Interpretation Act* s. 41(4)
- retroactive
- • generally, 277(2)
- retroactivity, 277(2)(d)
- sunset provision, HST regulations, 277.1(3)

**Regulatory body**

- courses and examinations exempt, V-III-6
- defined, V-III-1
- membership dues exempt, V-VI-18
- regulatory program, cost-recovery fees exempt, 189.1

**Rehabilitative care**

- provided at health care facility, V-II-1“health care facility”(a)

**Reimbursement**

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

**Reimbursement of expenses**

- by client, included in invoice for services, taxable, former 178
- of warranty holder, 175.1
- to employee or partner
- • allowance for travel or other expenses, tax deemed paid, 174; NM 9.3
- • credit card expenses charged to employer, Policy P-184
- • for expense that includes GST or HST, tax deemed paid, 175; NM 9.4
- • meaning of, Policy P-075R
- • taxable benefit, 173(1)(b); NM 9.2
- to volunteer, by charity, 175; NM 9.4

**Reinsurance**

- excluded from Division IV tax on financial institutions, 217“loading”(a), 217“permitted deduction”(k.1)
- policy of, constitutes insurance policy, 123(1)“insurance policy”(a)(i)

**Related**, *see also* Associated persons

- convention supplies, *see* Related convention supplies
- corporation, expenses relating to shares or debt of, 186(1), (3); NM 8.6; Policy P-032, P-094R, P-137
- group, *see* Closely related: group
- persons, defined, 126
- use of property, *see* Use: in commercial activities

**Related convention supplies**, NM 27.2

- defined, 123(1); NM 1.5, 27.2 paras. 43–44, Appendix 1
- exclusion from tax, 167.2; NM 27.3 paras. 98–105
- rebate of tax, 252.4(1); NM 27.3 paras. 55–63

**Relation**

- defined, for new housing rebate, 254(1), 254.1(1), 255(1), 256(1), 256.2(1); *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 41(1), 45(1), 46(1), 47(1); NM 19.3 para. 13

**Release**

- of goods brought into Canada
- • defined to follow *Customs Act*, 123(1)
- • goods not released, deemed to be outside Canada for zero-rating of transportation services, VI-VII-1(1)“place outside Canada”
- • place of supply of service of arranging for
- • • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 25
- • • before May 2010, *Place of Supply (GST/HST) Regulations* s. 4
- • supply before, deemed to be made outside Canada, 144
- of rights to sue
- • payment for, whether taxable, 182(1); Policy P-218R

**Relevant assets, defined**, 266(1)

**Relevant completion date**

- defined, for Nova Scotia new housing rebate, 256(2.02)

**Relevant time**

- defined, for NPO nursing home rebate, 259(4.12)

**Relevant transfer date**

- defined, for Nova Scotia new housing rebate, 254(2.01), 254.1(2.01), 255(2.01)

**Reliance**

- on purchaser’s certificate that property will be exported, 221(3.1)
- on shipper’s certificate that property will be exported, 221(3)
- on vendor’s statement re exempt residential property, 194

**Relief of poverty, suffering or distress**

- food or accommodation exempt, V-V.1-5.2, V-VI-14

**Religious communal organization**

- excluded from self-supply rules, 191(6.1)

**Reload centres**

- services supplied at, NM 28.2 paras. 21–22; Policy P-050 (obsolete)

**Relocation**

- of building from land, NM 19.2.4 paras. 11–18; Policy P-154
- of fire hydrant at property owner’s request, V-VI-21; Policy P-177R

## Topical Index

### Remaining duties payable

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

### Remanufactured goods, eligible for GST inventory rebate, 120(1)“tax-paid goods”(b)

### Remembrance Day poppies and wreaths, *see* Poppies and wreaths (for Remembrance Day)

### Remission of tax, *see* text of remission orders (reproduced after the Regulations)

### Remittance of tax

- attorned rents, on, Policy P-131R
- by mail, deemed not remitted until received by Receiver General, 334(2)
- failure to remit, interest and penalty, 280, *see also* Failure
- interference with, by secured creditor, 323.1 (draft)
- non-resident performer, 238(3); Policy P-134R
- obligations of federal and provincial governments and agents, 122; *Specified Crown Agents (GST/HST) Regulations*; TIB B-006, B-012, B-036; NM 18.2
- over \$50,000, required to be made through financial institution, 278(3); NM 7.5 para. 3
- remission orders, *reproduced after GST Regulations*
- required, 219(b), 228(2), (4)
- selected listed financial institution, 228(2.1)–(2.3); TIB B-083R
- third party, by, whether acceptable, Policy P-131R

### Remote Stores

- supplies to Indians by, P-246

### Remote work site, exception to self-supply rules, 191(7); NM 19.2.3 paras. 51–58; Policy P-090

### Remoteness from any established community

- meaning of, Policy P-090

### Removal

- of building from land, NM 19.2.4 paras. 11–18; Policy P-154
- road or traffic signs, lights or barriers, exempt, V-VI-21.1(a)
- snow, ice or water, exempt, V-VI-21.1(b)
- vegetation, exempt, V-VI-21.1(c)

### Rendered

- meaning of, Policy P-206

### Renovation (of real property), *see also* Construction

- building materials for, FST inventory rebate, 120(1)“inventory”(b)
- contract for
  - progress payments, transitional rules
  - GST (1991), 339
  - Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 19(2)(h), 19(3)(k)
  - timing of tax liability, 168(3)(c)
- non-substantial, 192; NM 19.2.3 paras. 68–76
- substantial
  - conversion to residential use after, 190(1); NM 19.2.3 paras. 80–84
  - defined, 123(1); NM 19.2 paras. 49–51; NM 19.3.7 paras. 10–16; Policy P-155; TIB B-092
  - floating home, timing rule, 190.1(2)
  - mobile home, timing rule, 190.1(2)

- new housing rebates, 121, 254–256, 256.2; NM 19.3; NM 19.3.7 paras. 23–32, *see also* New housing rebate
- person who carries on deemed to be a builder, 123(1)“builder”(a)(iii), (b)(ii)
- self-supply rules, 190, 191

### Rent, *see also* Lease (or license)

- geared to income housing, municipal designation of organization, Info Sheet GI-124
- attornment of, remittance of tax by creditor, Policy P-131R
- prepayment of, transitional rules, 340
- residential, exempt, V-I-6; NM 19.2.2 paras. 1–11
  - meals supplied with, V-I-6.2; NM 19.2.2 para. 9
  - supplies for, not eligible for public service body rebate, *Public Service Body Rebate (GST/HST) Regulations* s. 4(1)(a); TIB B-025
- to own, agreement for, Policy P-164

### Rent-to-own agreements

- whether subject to self-supply rule, NM 19.2.3 paras. 16–23

### Rental assets

- FST inventory rebate, Policy P-133

### Rental housing

- new housing rebate, 256.2; *New Harmonized Value-added Tax System Regulations, No. 2*, s. 47; TIB B-087

### Reorganization, *see* Corporation: reorganization

### Repair, *see also* Warranty

- conveyance imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(f)
- emergency service, to cargo container or conveyance, zero-rated, VI-V-6; NM 4.5.2 paras. 30–33; NM 4.5.3 paras. 12, 13; Policy P-067R
- goods temporarily imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)
- lottery corporation, by, of equipment used by distributor, deemed not a supply, 188.1(4)(a)(iii)
- medical device, zero-rated, VI-II-34; NM 4.2 para. 62
- oceanic telegraph cable, supply to non-resident for use in zero-rated, VI-V-2(c); NM 4.5.2 para. 21(c)
- property covered by insurance claim, self-supply, NM 17.16 para. 37; Policy P-014
- real property, *see* Construction; Renovation
- road or traffic signs, lights or barriers, exempt, V-VI-21.1(a)
- roads or sidewalks, exempt, V-VI-21.1(d)
- service supplied to unregistered non-resident carrier, zero-rated, VI-V-2; NM 4.5.3 para. 2; Policy P-076, P-142 (obsolete)
- tangible personal property, place of supply for HST
  - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29
  - before May 2010, *Place of Supply (GST/HST) Regulations* s. 7(a)
- water, sewage or drainage system, exempt, V-VI-22

### Repeal of FST, 118, *see also* Federal Sales Tax (FST)

### Replacement parts, under warranty

- no GST on importation, VII-5
- no HST on bringing into participating province, X-I-14
- supplied to non-resident, zero-rated, VI-V-13; NM 4.5.3 paras. 29, 30

### Replacing

- road or traffic signs, lights or barriers, exempt, V-VI-21.1(a)

**Reporting entity election**

- for investment plans, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260

**Reporting institution**

- defined, for information return for financial institutions, 273.2(1)

**Reporting period**, GST 500-2, *see also* Fiscal month; Fiscal quarter; Fiscal year

- annual, 245(2)(a) [repealed], 248
- bankruptcy, on, 265(1)(g)
- defined, 123(1), 245
- • for Division IV tax, 217 [repealed]
- designated, no GST return required, 238.1, TIB B-072
- elections for, 246–250
- following election under subsec. 150(1), Policy P-033
- HST transitional year, election, 363.1; *New Harmonized Value-added Tax System Regulations* s. 57
- monthly, 245(2)(b), 246
- • election to change in HST transitional year, 363.1(a), (b)(i); *New Harmonized Value-added Tax System Regulations* s. 57
- non-registrant, 245(1)
- quarterly, 245(2)(c), 247
- • election to change in HST transitional year, 363.1(b)(ii); *New Harmonized Value-added Tax System Regulations* s. 57(b)(ii)
- receivership, on, 266(2)(e)
- registrant, 245(2)
- separate
- • on bankruptcy, 265(1)(g)
- • on becoming registrant, 251(1)
- • on ceasing to be registrant, 251(2)
- • on receivership, 266(2)(e)
- unfinished, Court order for collection action, 322.1

**Reports or publications**, *see* Newsletter

**Repossession of property on default**

- business assets, Policy P-143
- GST rules applicable, 183, *see also* Seizure of property
- • meaning of “repossession”, Policy P-102
- residential complex, resale by builder exempt, V-I-4

**Representative**

- defined, for clearance certificate rules, 270(1)
- of artist, supply by, 177(2), *Artists’ Representatives (GST/HST) Regulations*; TIB B-009
- of foreign government, *see also* Diplomats
- • tourist literature imported by
- • no GST on importation, VII-3(a)
- • no HST on bringing into participating province, X-I-12(a)
- of government entity, defined, 295(1)
- of provincial government, tourist literature, no HST, X-I-12(a)
- of taxpayer, disclosure of information to, 295(6)(b)
- personal, *see* Personal representative of deceased person

**Repurchase of golf club securities**, Policy P-098R

**Request for extension of time**, *see* Extension of time

**Required registration**, *see* Registration (for GST/HST): required

**Requirement to provide documents or information**, *see* Information: requirement to provide

**Research service**

- meaning of, Policy P-173
- provided to non-resident
- • made outside Canada, 142(2)(g)
- • zero-rated, VI-V-7, 9; NM 4.5.3 paras. 28, 41–50

**Reserve (Indians), no GST on**, *see* Indians and Indian bands

**Residence**, *see also* Residential complex

- grandfathered, for HST
- • 1997 rules, 351(1), (2)
- • 2010 rules (Ontario/BC), *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 51–53
- • 2013 rules (PEI), *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 58.04–58.06
- in a province
- • association, 132.1(1)(b)
- • club, 132.1(1)(b)
- • corporation, 132.1(1)(a)
- • defined, 132.1
- • organization, 132.1(1)(b)
- • partnership, 132.1(1)(b)
- • permanent establishment in province, 132.1(1)(d)
- • public service body, Info Sheet GI-121
- • unincorporated society, 132.1(1)(b)
- • union, 132.1(1)(c)
- in Canada, *see also* Non-resident
- • advisory services re taking up, zero-rated, VI-V-9; NM 4.5.3 para. 28; Policy P-173
- • association, 132(1)(b)
- • club, 132(1)(b)
- • corporation, 132(1)(a)
- • defined, 132; NM 3.4; NM 4.5.1; Policy P-086R
- • individual, 132(1)(d); NM 4.5.1; Policy P-086R
- • international shipping corporation, 132(5)
- • labour union, 132(1)(c)
- • organization, 132(1)(b)
- • partnership, 132(1)(b)
- • person with permanent establishment in/outside Canada, 132(2), (3)
- • proof of, NM 3.4 Appendix A; NM 4.5.1 paras. 15–18, Appendix A, B; Policy P-009
- • unincorporated society, 132(1)(b)
- • union, 132(1)(c)
- place of, *see* Place of residence
- primary place of, *see* Primary place of residence
- Resident**, *see also* Non-resident; Residence
- liability for tax under Division IV (importation of service and intangible property), 218
- of a participating province
- • defined, 132.1; Info Sheet GI-121
- • • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 5
- • tax on bringing goods from non-HST province, 220.05; TIB B-079, B-XX5

## Topical Index

### Resident (*cont'd*)

- tax on bringing goods from outside Canada, 212.1, 220.06; TIB B-079, B-XX5
- tax on acquisition from unregistered non-resident, 220.06; TIB B-079, B-XX5

### Residential care facility, Policy P-X11-R (Notice 224); Info Sheet GI-045, *see also* Nursing home

- defined, Info Sheet GI-050
- election for self-supply rule to apply to pre-Feb26/08 property, 236.4; Info Sheet GI-050
- head lease exempt, V-I-6.11
- landlord's rebate, 256.2; *New Harmonized Value-added Tax System Regulations, No. 2, s. 47*
- rent exempt, V-I-6
- self-supply rule, 191(3)

### Residential care service, *see also* Health care services, exempt; Nursing home

- health care facility providing, V-II-1“health care facility”(c)
- in Ontario, Info Sheet GI-123
- non-profit organization providing, constitutes charity for rebate purposes, 259(1)“charity”

### Residential complex, *see also* Condominium; Real property; Residential property

- builder of, defined, 123(1)“builder”
- combined with non-residential portion, 136, 141(5), *see also* Combined supply
- construction of, where major addition, NM 19.3.7 paras. 4–9; Policy P-153 (obsolete)
- conversion of commercial property to, 190(1); NM 19.2.3 paras. 80–84
- deemed not capital property, 195.1(1); NM 19.2.3 para. 103
- defined, 123(1); NM 19.2 paras. 15–36; NM 19.2.1 paras. 8–19, 28; NM 19.5 paras. 58–62; Policy P-069, P-099, P-104R
- election for self-supply rule to apply to pre-Feb26/08 property, 236.4
- land allowed as part of, NM 19.5 paras. 58–62; Policy P-069
- land forming part of, sale exempt, V-I-5.2; NM 19.2.1, para. 44
- land severed from, sale of, Policy P-121
- land sold before completion of, NM 19.3.7 para. 1; Policy P-083
- laundry machines exempt, V-I-13.3; NM 19.2.2 paras. 23–24
- major addition to, whether construction of new complex, NM 19.3.7 paras. 4–9; Policy P-153 (obsolete)
- meaning of hotel, motel, etc., Policy P-099
- mini-home, NM 19.3.7 paras. 10–16; Policy P-104R
- motor home, Policy P-104R
- multiple unit, *see* Multiple unit residential complex
- non-profit housing, fair market value of, Policy P-165R
- park model trailer, NM 19.3.7 paras. 10–16; Policy P-104R
- parking space incidental to, exempt, V-I-8.1(a); NM 19.2.2 para. 18
- percentage of completion of, Policy P-087
- relocation from existing land, NM 19.2.4 paras. 11–18; Policy P-154
- return by purchaser to vendor, election to be taxable, V-I-2(b)
- sale of, NM 19.2.1
- by builder, where tax already paid, exempt, V-I-3, 4, 5; NM 19.2.1 paras. 29–39
- by non-resident, not required to collect tax, 221(2)

- farmland, exempt, V-I-10, V-I-11, V-I-12
- incorrect statement re, 194
- other than by builder, exempt, V-I-2; NM 19.2.1 paras. 20–28; Info Sheet GI-004
- transitional rules, 336
- self-supply rules, 191
- single unit, *see* Single unit residential complex
- specified, *see* Specified residential complex
- specified single unit, *see* Specified single unit residential complex
- sublease, *see* Residential sub-lease
- substantial renovation of, *see* Renovation: substantial
- timeshare property, NM 19.2.4 paras. 19–21; Policy P-064 (obsolete)
- travel trailer, Policy P-104R

### Residential condominium unit, *see also* Condominium

- agreement for sale entered into before October 14, 1989, transitional rule, 336(2)
- built on leased land, rebate, 254.1(2)(a); NM 19.3.2 para. 1
- defined, 123(1); NM 19.2 para. 37
- fees, exempt, V-I-13; NM 19.2.2 para. 21
- Harmonized sales tax (HST), transitional rules, 351(3), (4); TIB B-077
- new housing rebate, 254(2); NM 19.3.1
- owner-built, new housing rebate, 256(2)(a); NM 19.3.4 para. 4
- Ontario rebate, *New Harmonized Value-added Tax System Regulations, No. 2, s. 46*
- sale before condominium is registered, 168(5)(a)
- sale by builder where tax already paid, exempt, V-I-4; NM 19.2.1 paras. 32–37
- self-supply rules, 191(1), (2)

### Residential property, *see also* Real property; Residential complex

- combined with non-residential property, 136(2), (3), 141(5), *see also* Combined supply
- land for mobile home, rent exempt, V-I-7; NM 19.2.2 para. 14
- lease to person making exempt leases, exempt, V-I-6.1; NM 19.2.2 para. 12
- allocation of payments to lease intervals, 136.1(1); NM 19.2.2 para. 13
- rebate to lessor, 256.1; NM 19.3.5
- transfer of possession of residential complex attributed to builder, 191(10)
- new housing rebate, *see* New housing rebate
- rent exempt, V-I-6; NM 19.2.2 paras. 1–11
- self-supply rules, 191
- timeshare, NM 19.2.4 paras. 19–21; Policy P-064 (obsolete)

### Residential rental property rebate, *see* Landlord's rebate

### Residential sub-lease

- allocation of payments to lease intervals, 136.1(1); NM 19.2.2 para. 13
- exemption for lease of land, V-I-6.1; NM 19.2.2 para. 12
- exemption for lease of residential complex, V-I-6.1(b), (c); NM 19.2.2 para. 12
- rebate to lessor, 256.1; NM 19.3.5
- transfer of possession of residential complex attributed to builder, 191(10)

**Residential trailer park**

- conversion of land for use as, tax payable, 190(4); NM 19.2.3 paras. 59–63
- defined, 123(1); NM 19.2 paras. 38–40; NM 19.5 paras. 43–44; Policy P-088
- exemption for lease of site, V-I-7(b); NM 19.2.2 para. 16
- first use of, tax on, 190(4)
- increase in size
  - first use of additional area, 190(5); NM 19.2.3 paras. 61–63
  - sale of additional land deemed separate supply, 136(4); NM 19.5 paras. 45–54
- lease of, exempt, V-I-7(b); NM 19.2.2 para. 16
- sale of, exempt, V-I-5.3; NM 19.2.1 paras. 45-46
- self-supply rules, 190(4)–(5); NM 19.2.3 paras. 59–63
- single sites in, sale of taxable, Policy P-088
- supplied together with other real property, deemed separate supply, 136(2)(a)(iii)

**Residential unit**, *see also* Residential complex; Residential condominium unit

- affixed to land, lease of land exempt, V-I-7; NM 19.2.2 para. 14
- defined, 123(1); NM 19.2 paras. 15–18, 41–44; Policy P-099
  - meaning of hotel, motel, etc., Policy P-099
- mini-home, NM 19.3.7 paras. 10–16; Policy P-104R
- motor home, Policy P-104R
- park model trailer, NM 19.3.7 paras. 10–16; Policy P-104R
- parking space incidental to, exempt, V-I-8; NM 19.2.1 paras. 47–48
- travel trailer, Policy P-104R

**Residential use, conversion of property to**, 190

**Residual input (for ITC allocation of financial institution)**

- allocation of, 141.02(7)–(9)
- defined, 141.02(1)

**Resources**, *see* Continuous transmission commodity; Exploration or exploitation of minerals; Natural resource

**Respect of**, *see* In respect of property situated in Canada

**Respiratory monitors, zero-rated as medical devices**, VI-II-5.2; NM 4.2 para. 10

**Respite care**

- exempt, V-IV-3

**Restaurant**

- meals at, in health care facility not exempt, V-II-1“institutional health care service”(g)
- supplies of food taxable, VI-III-1(q); NM 4.3 paras. 136–139; Policy P-251

**Restocking charges**

- adjustment of GST, 232; NM 12.2

**Restoration**

- medical device, of, zero-rated, VI-II-34; NM 4.2 para. 62

**Retail establishment**

- defined, *Streamlined Accounting (GST/HST) Regulations* ss. 2(1), 19(1)

**Retail sales tax**, *see also* Provinces and provincial law: taxes of

- defined

- for Ontario/BC 2010 transitional rules, *New Harmonized Value-added Tax System Regulations* s. 38(1)
- for PEI 2013 transitional rules, *New Harmonized Value-added Tax System Regulations* s. 58.2(1)
- defined, for HST transitional rules, 348

**Retailers**

- cash register calculation of GST, TIB B-003
- Quick Method or streamlined accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations*; TIB B-028

**Retention of records**, *see* Books and records

**Retention of refund or rebate**, *see* Set-off

**Retirement compensation arrangement**

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(xiii)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 35

**Retirement income fund**, *see* Registered retirement income fund

**Retirement savings plan**, *see* Registered retirement savings plan

**Retransfer of property on return of security, deemed not to be a supply**, 134; Policy P-115, P-120, P-122

**Retroactivity**

- designation of determination of municipality, Policy P-204 (obsolete)
- legislation
  - effect of, S.C. 1993, c. 27, s. 210 (reproduced before s. 122)
- federal sales tax inventory rebates, 120(1)“inventory”, 120(2.1)
- input tax credit allocation, 141.01
- interest applicable, 124(3), (4)
- registration, 241(1)
- regulations, 277(2)(d)

**Return**, GST 500-2, 500-2-6, *see also* Offences; Payment; Penalties; Remittance; Reporting period

- amended, Policy P-149R
- consolidated filing for investment plans, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 54; Notice 260
- deadline, 238(1)
- demand for, 282, 283
- election for filing by manager of investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260
- election to be taxable, V-I-2(b)
- electronic filing, *see* Electronic filing
- evidence as to when filed, 335(4)
- evidence as to whether filed, 335(3), (13)
- extension of time for filing, 281; NM 16.2 paras. 39, 40(d)
- false statement in, penalty, 285
- filing frequency, *see* Reporting period
- forms, GST 34E, GST 62
- goods, *see* Returned goods
- how to complete, GST 500-2-4

## Topical Index

### Return (*cont'd*)

- interim, selected LFI, 238(2.1)(a); TIB B-083R
- joint filing, 228(7)
- late filing penalty, 280.1; TIB B-100; NM 16.2 paras. 25–26
- net tax refunds not payable until all filed, 229(2); TIB B-100
- place of filing, 278(1)
- proof of, 335(12)–(14)
- rebates not payable until all filed, 263.02; TIB B-100
- required
  - before net tax refund will be paid, 229(2); TIB B-100
  - before overpaid instalments will be refunded, 230(2); TIB B-100
  - before rebate will be paid, 263.02; TIB B-100
  - before refund will be paid on assessment, 296(7); TIB B-100
  - before refund or rebate will be paid to bankrupt, 225(6), 263.1; Policy P-162
  - demand for, 282, 283
  - Division IV.1 (self-assessed HST), 220.09; TIB B-XX5
  - for Division II (goods and services tax), 238
  - exception for seasonal or inactive business, 238.1; TIB B-072
  - for Division IV (importation of services and intangible property), 219
  - non-resident performer, 238(3); Policy P-134R
  - selected listed financial institution
    - interim, 238(2.1)(a); TIB B-083R
    - final, 238(2.1)(b); TIB B-083R
  - transitional (GST, 1991)
    - goods or services prepaid from September 1989 through August 1990, 337(6)
    - lease prepaid from September 1989 through August 1990, 340(2)
  - transitional (HST, 1997)
    - goods prepaid from October 24/96 through January 1997, 352(9)
    - lease prepaid from October 24/96 through January 1997, 354(2); TIB B-077
    - services prepaid from October 24/96 through January 1997, 352(10); TIB B-077
- separate, for branches or divisions, 239, 259(10), (11); NM 2.4
- simplification of, TIB B-072
- unincorporated bodies, who must file, 324
- when filing required, 238

### Returnable container charge

- defined, 226(1)

### Returnable containers, 226, *see also* Containers and coverings

- defined, 226(1)
- post-April 2002 rules, 226; Finance news release 2002-014
- basic tax content of beverage, 226(17)
- deemed consideration for container, 226(2), (3)
- election for nil consideration, 226(14), (15)
- empty container, consideration deemed nil, 226(4)
  - exceptions, 226(5)
- fair market value of beverage, 226(16)
- Nova Scotia, New Brunswick and Newfoundland, special rules, 226(8)–(12)
- rebate, amount deemed paid, 263.2

- recycling, 226(6), (7)
- sale of business, 226(13)–(15)
- specified beverage retailer
  - addition to net tax, 266(18)
  - defined, 226(1)
  - election not to deduct returnable container charge, 226(3), 226(9)(b)
- pre-May 2002 rules, 226 [repealed], 226.1 [repealed], GST 400-3-6
- charity operating bottle return depot, 226.1 [repealed]
- deemed supplied separately from beverage, 226(2)
- limitation on input tax credit, 176(1); TIB B-002, B-038; GST 400-3-6
- sale of business, on, 226(8)–(9)
- simplified method of accounting, 226(3)–(4)
  - ceasing use of, 226(6)
  - commencing use of, 226(7)
  - exceptions, 226(5)
- supply elected at nil consideration, 226(8)–(9)
- tax collected on, not remittable, 226(3)
- tax paid on, no input tax credit for, 226(4)

### Returned commission

- application of Division IV tax on financial institutions, 217“qualifying consideration”B(c)

### Returned goods

- credit note or debit note, 232(3); NM 12.2
- exchange of goods subject to retail sales tax for goods subject to HST (2010), *New Harmonized Value-added Tax System Regulations* s. 50; Info Sheet GI-075
- exchange of goods subject to retail sales tax for goods subject to HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.33
- goods purchased in 1990, GST treatment, 337(9) [repealed]
- imported on consignment, rebate, 215.1(2)–(3)
- post 1991-adjustment to FST, TIB B-034

### Returning residents' purchases

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-9
- imported, no GST, VII-9

### Reusable containers

- brought into an HST province, no HST, X-I-8(d), X-I-16

### Revenue Canada, *see* Canada Revenue Agency

### Revenue Canada, Taxation

- administration of employee/partner rebate, 253(5)
- merging of administration with GST, 123(1)“Agency” (Analysis); Revenue Canada news release 92-53

### Revised application

- defined, *Offset of Taxes (GST/HST) Regulations* s. 2

### Revocation, *see also* Cancellation; Election (that can be made)

- by Minister
  - of alternate collection method
    - for direct seller, 178.2(6); NM 14.1 para. 22
    - for distributor, 178.2(7); NM 14.1 para. 23
  - of approval for branches of public service body to be separate person for small supplier status, 129(4), (5)
  - of approval for unincorporated organizations to be branches of each other, 130(3), (4)

Revocation (*cont'd*)

- • of authorization for branches to file separate returns, 239(3), (4)
- • of authorization to use export certificate, 221.1(5)–(6)
- • of authorization to use export distribution centre certificate, 273.1(10), (11)
- • of designation as buyer, 178.6(4)
- • of designation of charity employing/training disabled persons, 178.7(4)
- • of network seller approval, 178(11)–(17)
- • • amount payable in lieu of interest, 236.5
- of election
- • by billing agent to account for tax, 177(1.12)
- • by charity not to use simplified accounting, 225.1(9); Info Sheet GI-066
- • by public service body re capital real property, 211(4), (5)
- • for exempt supplies within corporate group, 150(4)(c), (5); Policy P-025, P-044
- • for fiscal year to be calendar year or taxation year, 244(3), (4)
- • for joint ventures, 273(3), (4)
- • for non-application of patronage dividends, 233(5)
- • for streamlined accounting, 227(3)(b), 227(4)–(4.2)
- • • HST transitional year, 363.2; *New Harmonized Value-added Tax System Regulations* s. 58
- • for supplies at nil consideration within corporate group, 156(3)(c); NM 14.5 para. 33
- • for tax on sale of land sold in adventure in the nature of trade, Policy P-073
- of waiver, 298(8), *see also* Waiver

**Rheas**

- feed for, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2.1)
- zero-rated, VI-IV-1; Policy P-040 (obsolete); NM 4.4 para. 5

**Rice, wild**, *see* Water: products grown in

**Rice Krispie squares, taxable**, VI-III-1(m); NM 4.3 para. 93

**Ride-sharing service**

- treated as taxi, 123(1)“taxi business”

**Right**

- granted with share, entitling access to facilities, constitutes membership, 123(1)“membership”
- of a provincial gaming authority
- • defined, *Games of Chance (GST/HST) Regulations* s. 5(1)
- of supplier to sue for tax remitted, 224
- to be a spectator at amateur event, exempt, V-VI-11
- to enter government property, supply of taxed, 146(e), V-VI-20(l)
- to explore for, exploit, take or remove minerals, *see* Mineral; Natural resource
- to hunt or fish, *see* Fishing; Hunting licence
- to library borrowing privileges, exempt, V-VI-19
- to membership services, whether membership dues exempt, V-VI-17
- to play or participate in a game of chance, *see* Bets; Game of chance
- to rebate, assignment of, *see* Assignment
- to refund of income tax, *see* Income tax refund discounter

- to use a campground or trailer park, 163(3)“tour package”
- to use intellectual property, supplied to non-resident, zero-rated, VI-V-10; NM 4.5.3 paras. 51, 52
- • used in business in Canada, 217“imported taxable supply”(c.1)
- to use real property, constitutes supply of real property, 136(1)
- to use road or bridge, exempt, V-VIII-2

**Risks insured outside Canada, zero-rated**, VI-IX-2

**Road**

- access construction, exempt, V-VI-21.1(e)
- barriers, installing, replacing, repairing or removing, exempt, V-VI-21.1(a)
- clearing services, taxable, NM 4.4 para. 3
- ferrying by water between stretches of, V-VIII-1, VI-VII-14; NM 28.1
- lights, installing, replacing, repairing or removing, exempt, V-VI-21.1(a)
- maintenance of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(k)
- repair or maintenance, exempt, V-VI-21.1(d)
- signs, installing, replacing, repairing or removing, exempt, V-VI-21.1(a)
- tolls, exempt, V-VIII-2; NM 28.1 paras. 53–64

**Rock, taxable**, NM 4.4 para. 2

**Rodeo**, *see* Place of amusement

**Rolling stock (railway)**, *see* Railway: equipment and rolling stock

**Rollover**

- amalgamation, 271
- butterfly, 156(1)“temporary member”; NM 14.5 paras. 10–13
- calculation of GST, *see* Consideration
- death, 167(2), 267(a); NM 14.4 paras. 29–32
- divisive reorganization, 156(1)“temporary member”; NM 14.5 paras. 10–13
- foreign bank subsidiary to branch, 167.11
- partnership to new partnership, 272.1(7)
- sale of business, 167(1), (1.1); NM 14.4
- shares, no tax on transfer, 123(1)“financial instrument”(b), 123(1)“financial service”(d)
- transfer to or from a trust, 268, 269
- windup of subsidiary, 272

**Rolls**

- bread, zero-rated, VI-III-1(m); NM 4.3 para. 94
- fruit, taxable, VI-III-1(l); NM 4.3 paras. 85–86

**Room**, *see* Hotel; Rent

**Rough justice rule**

- property primarily for use in commercial activities, 199(2)(b)
- property primarily not for use in commercial activities, 199(2)(a)

**Rounding of prices to eliminate pennies**, Info Sheet GI-131

**Rowhouse unit**

- as part of residential complex, 123(1)“residential complex”(b)(i)
- constitutes residential unit, 123(1)“residential unit”



## Topical Index

### Royal Canadian Legion

- hall, food at taxable, VI-III-1(q), NM 4.3 para. 138
- purchase of poppy or wreath, rebate, 259.2
- supply of poppy or wreath exempt, V-VI-27

### Royal Canadian Mounted Police, *see also* Police

- communication of information to permitted, 295(5)(c)(i)
- officer may lay information or complaint, 332(1), *see also* Offences

### Royalties, *see also* Lease (or license); Rent

- natural resource, *see* Mineral; Natural resource
- prepayment of before 1991, transitional rules, 340

### Rulings, by CRA, NM 1.4

### Rural municipality, *see* Municipality

## S

### SAM, *see* Special attribution method

### SLFI, *see* Selected listed financial institution

### SQE, *see* Selected qualifying employer

### SQM, *see* Special Quick Method

### Safekeeping, *see* Custodial service

### Safety deposit box, rental taxable, TIB B-033

### St. Pierre, air travel to not zero-rated, VI-VII-1(1)“taxation area”, VI-VII-3(a); NM 28.3 paras. 10, 15

### Salads, prepared

- gelatin, NM 4.3 para. 108
- taxable, VI-III-1(o.1); NM 4.3 paras. 104–109

### Salary

- deemed, for SLFI financial-institution percentage rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 21, 22(4), 23(5), 25(5)

### Sale, *see also* Supply; Taxable supply

- account receivable, of
- • exempt, 123(1)“financial instrument”(a), 123(1)“financial service”(d); NM 17.1 para. 6
- • purchaser not liable for GST when account collected, 222.1(b)
- • vendor deemed to have collected GST, 222.1(a)
- aircraft, of, 203(3)
- approval, on, *see* Consignment sale
- automobile, of, 203(1), (3), (4); NM 8.2 para. 32
- business, of, 167(1), (1.1); NM 14.4
- • allocation of consideration among supplies, 167(1)(a)
- • election for no GST, 167(1)(b), 167(1.1); NM 14.4
- • financial institution, by, 149(3); Policy P-021
- • financial institution, to, 205(4), (5)
- • franchise, Policy P-179, P-181
- • inclusion of accounts receivable, Policy P-013
- • interest in joint venture, Policy P-103R
- • liability of purchaser for vendor’s unremitted tax, Policy P-012R
- • meaning of “business” and “part of a business”, Policy P-188
- • medical practice, Policy P-166
- • receiver, by, Policy P-145 (obsolete)
- • returnable containers in, 226(13)–(15)

- • sale of one store by person owning a chain of stores, Policy P-117
- • seized property, Policy P-143
- • trustee in bankruptcy, by, Policy P-145 (obsolete)
- capital property, *see* Capital property
- consignment, *see* Consignment sale
- constitutes supply, 123(1)“supply”
- defined, 123(1); NM 19.1 paras. 12–24; NM 19.2.3 paras. 16–23; Policy P-111R, P-164
- • distinguished from construction contract, NM 19.1 paras. 92–97
- fund-raising purposes, exempt, V-VI-4
- joint venture, interest in, Policy P-103R
- land related to (severed from) residential complex, Policy P-121
- leaseback agreement, determining consideration, 153(4.1)–(4.6)
- new housing, *see* New housing rebate
- of goods, repeal of FST, 118
- -or-return, *see* Consignment sale
- parking space with condominium unit, exempt, V-I-8; NM 19.2.1 paras. 47–48
- passenger vehicle, of, 203(1), (3), (4); NM 8.2 para. 32
- personal property, transitional rules, 337, *see also* Personal property
- power of, sale under deemed to be seizure, 183(10); Policy P-226
- property acquired by insurer in settlement of claim, 184(6)
- real property, additional credit, 193(1), (2), 257; NM 19.2.3 paras. 102, Appendix; NM 19.3.6, *see also* Real property: sale of
- rent to own, agreement, Policy P-164
- seized or repossessed property, 183(2), 183(7); Policy P-093 (obsolete), P-096 (obsolete), P-156R, P-175
- used goods, 176; GST 400-3-6; TIB B-084

### Sale-leaseback agreement, determining consideration, 153(4)

### Sale-or-return, *see* Consignment sale

### Sales agent, *see* Sales representative

### Sales aid

- defined, for direct seller rules, 178.1; NM 1.5
- defined, for network seller rules, 178(1); Info Sheet GI-052
- sale of, Info Sheet GI-023

### Sales representative

- network seller rules
- • cancellation of GST registration, 242(2.3)
- • defined, 178(1)
- • joint election with network seller, 178(4)
- services to non-resident zero-rated, VI-V-5; NM 4.5.3 paras. 8–11
- whether acts as agent, Policy P-016

### Sales suppression software, *see* Zapper software (or hardware)

### Sales tax

- defined, for FST inventory rebate, 120(1)
- estimated, for FST new housing rebate, *see* Estimated federal sales tax
- federal, *see* Federal Sales Tax (FST)
- provincial, *see* Provinces and provincial law: sales tax
- rebate, *see* Federal Sales Tax (FST): inventory rebate

**Sales tax harmonization agreement**

- defined, 123(1)

**Salesperson of financial instruments**

- constitutes listed financial institution, 149(1)(a)(iii)

**Salt, whether zero-rated**, NM 4.3 paras. 140–142

**Salted**

- fish, zero-rated, VI-III-1, VI-IV-8; NM 4.4 para. 34; Info Sheet GI-049
- nuts, taxable, VI-III-1(g); NM 4.3 para. 60; Info Sheet GI-021
- seeds, taxable, VI-III-1(g); NM 4.3 para. 60; Info Sheet GI-021

**Salvaged property**

- before 1991, no FST inventory rebate, Policy P-114 (obsolete)

**Same class or kind**

- meaning of, Policy P-221

**Same-sex partner**, *see* Common-law partner

**Samples (direct seller rules)**, *see* Sales aid

**Sand, constitutes mineral**, 123(1)“mineral”

**Sandwiches, prepared**

- taxable, VI-III-1(o.2); NM 4.3 paras. 110–113

**Sanitary napkins**, *see* Feminine hygiene product

**Sapphires**, *see* Jewellery

**Saskatchewan**, *see also* Provinces and provincial law

- Indian lands treated as reserves, *Treaty Land Entitlement (Saskatchewan) Remission Order*
- provincial government entities that pay no GST, 122 (Analysis); NM 18.2 para. 6

**Satellite**, *see* Telecommunications facility

**Savings account, operation of, constitutes financial service**, 123(1)“financial service”(b)

**Scent**, *see* Cosmetic

**Schedules [located at end of Excise Tax Act]**

- exempt supplies, Sch. V
- non-taxable importations, Sch. VII
- zero-rated supplies, Sch. VI

**School**, *see also* Charity; Public institution; Public sector body; Public service body

- authority, defined, 123(1)“school authority”
- board, included as school authority, 123(1)“school authority”
- bus services, exempt, V-III-5
- cafeteria
  - supplies by, exempt, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; TIB B-026
  - supplies to, exempt, V-III-14
- constitutes public institution or not, 123(1)“public institution”
- courses, *see* Educational services
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); NM 17.7 para. 5
- exempt supplies, V-II, *see also* Educational services
- food services supplied to, exempt, V-III-14
- lease of personal property to student, exempt, V-III-15
- mandatory fees, exempt, V-III-7.1

- multiple capacities, apportionment of public service body rebate, 259(4.1), (7), (8)
- non-degree courses, whether exempt, V-III-16
- rebate for printed books, 259.1; NM 13.4
- rebate of 68% of GST paid, 259(1)“specified percentage”(a), 259(3)(a); TIB B-025; GST 500-4-3
- rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(iii)
- student council fees, exempt, V-III-7.1
- student residence, exemption from self-supply rule, 191(6); NM 19.2.3 para. 49
- tuition fees, exempt, V-III-2

**Sculpture**, *see* Specified tangible personal property

**Sea bed and seas around Canada, constitute Canada**, 123(2); Policy P-152R

**Search warrant**, 290

**Seasonal business, temporary cessation of filing**, 238.1, TIB B-072

**Seasonings, zero-rated as food**, VI-III-1; NM 4.3 para. 1

**Seaweed**, *see* Water: products grown in

**Second language instruction**, English or French, exempt, V-III-11

**Second variant year**

- defined, 236.5(1)(b)

**Secondary school**, *see* Educational services; School: authority

**Secrecy**

- CRA officials, 295
- solicitor-client privilege, 293

**Secretary (officer of corporation or association)**, *see also* Officer

- authorized to sign documents, 279(a)
- liable to pay or remit tax for unincorporated body, 324

**Secured creditor**, *see also* Security interest

- defined
  - for election for nil consideration, 156(1)
  - for garnishment rules, 123(1)
- garnishment of payment to, 317(3)
- interference with remittance of tax, 323.1 (draft)
- overridden by Revenu Canada
  - garnishment, 317(3)
  - tax collected and held in trust, 222(3)

**Securities**

- certificates, importation
  - no GST on importation, VII-10
  - no HST on bringing into participating province, X-I-17
- commission, filing fees, exempt, V-VI-20(g)
- custodial or nominee services in respect of, *see* Custodial service
- dealer or trader
  - constitutes listed financial institution, 149(1)(a)(iii)
  - required to provide information to investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(8)
- golf club, Policy P-098R

## Topical Index

### Security

- by CRA over GST collected, 222(3), (4); *Security Interest (GST/HST) Regulations*
- defined, *Interpretation Act* s. 35(1)
- for payment of tax
  - by non-resident, 240(6); NM 2.6; Policy P-201
  - extends 10-year collection limitation period, 313(2.6)(b)
  - generally, 314
  - on importation of goods, 213.1
- retained out of any refund or rebate, 240(7)
- no penalty when held under section 314, 280(5) [before April 2007]
- substituted for other security, 134; Policy P-115

### Security interest

- assignment of, to third party, not a supply, 134; Policy P-122
- defined
  - for election for nil consideration, 156(1)
  - for garnishment rules, 123(1)
- overridden by CRA
  - garnishment, 317(3)
  - tax collected and held in trust, 222(3)
- transfer of, deemed not to be a supply, 134; Policy P-115, P-120, P-122

### Seeders and planters, zero-rated, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(d); NM 4.4 Schedule

### Seeds

- coated with candy, chocolate, etc., taxable, VI-III-1(e); NM 4.3 paras. 45–54
- evergreen, zero-rated, Policy P-240
- flax seed, zero-rated, VI-IV-3; NM 4.4 para. 15
- flower, taxable, NM 4.4 para. 11
- forage mixture, zero-rated, NM 4.4 para. 13
- lawn, taxable, NM 4.4 para. 11
- list of, NM 4.4 Appendix; Info Sheet GI-107
- natural, whether zero-rated, VI-IV-2, NM 4.4 paras. 9–16; Info Sheet GI-107
- pet food, not zero-rated, VI-IV-2; NM 4.4 para. 9; Info Sheet GI-107
- quantities larger than ordinarily sold to consumers, NM 4.4 para. 10
- salted, taxable, VI-III-1(g); NM 4.3 para. 60; Info Sheet GI-021
- seed potatoes, zero-rated, NM 4.4 para. 12
- snack mixtures, taxable, VI-III-1(i); NM 4.3 paras. 66–70
- wild bird feed, not zero-rated, VI-IV-2; NM 4.4 para. 9; Info Sheet GI-107

### Seeing-eye dog, *see* Guide dog, supply of and training individual to use

### Segregated fund, *see also* Distributed investment plan

#### Segregated fund (of an insurer)

- constitutes a listed financial institution, 149(1)(a)(vi)
- deemed to be a separate person, 131
- defined, 123(1)
- fiscal year of, 244.1
- HST rebates disallowed, 261.4(2)
- rebate for management and administrative services, 261.31(3)

- deduction to insurer for amount credited, 234(5)

### Seismic data

- generation and recording of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(o)

### Seizure of property

- before 1991, FST inventory rebate on, Policy P-114 (obsolete)
- by credit union, effect of sale on small supplier threshold, Policy P-026
- for non-payment of tax, 321, 322; GST 500-3-3
- from tax debtor by police, 320
- GST treatment of property seized, 183
- meaning of, Policy P-102
- notional input tax credit to creditor, 183(7); Policy P-093 (obsolete), P-096 (obsolete), P-156R
- power of sale, under deemed to be seizure, 183(10); Policy P-226
- solicitor-client privilege claim, 293
- under search warrant, 290(1), (5)

### Select product

- defined, for network seller rules, 178(1)

### Selected investor

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)
- required to provide information to investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(5)–(7)

### Selected listed financial institution, TIB B-083R, *see also* Investment plan

- assessment of interim net tax remittance or refund overpayment, 298(1)(b)
  - limitation period, 298(1)(a.1)
- attribution method for HST, *see* net tax adjustment for HST (below)
- automobile leasing cost, 235(1)B(a)
- central paymaster rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 21
- defined, 123(1), 225.2(1); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 9–15
- election by corporation in same group as selected LFI, 225.2(4)–(6)
- election to have manager file returns, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260
- final remittance, 228(2.3)
- final return, 238(2.1)(b)
- group of, required to register if prescribed, 240(1.3), (1.4)
- HST rebate limitations, 261.5
- input tax credits on provincial portion of HST disallowed, 169(3)
- instalment calculation
  - first fiscal year of being SLFI, 237(5)
  - transitional for 1997, 363(2)
- instalments in transitional HST year, *New Harmonized Value-added Tax System Regulations* s. 58.1
- interim remittance, 228(2.1), (2.2); NM 16.2 paras. 20–24
- interim return, 238(2.1)(a)
- investment plan, special rules and elections, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 47–55

Selected listed financial institution (*cont'd*)

- late remittance, interest, 280(1.1), (4.01); NM 16.2 paras. 20–24
- net tax adjustment for HST, 225.2(2), (3); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 16–39
- no self-assessment of HST, 220.04; TIB B-XX5
- partnership with other persons, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 20
- prescribed, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 9–15
- rebates, HST restrictions, 261.5, 263.01
- remittance of HST, 228(2.1)–(2.4)
  - late, interest, 280(1.1), (4.01); NM 16.2 paras. 20–24
- required to register if prescribed, 240(1.2)–(1.4)
- requirement to register for GST/HST, 225.2(9)(c)
- returns, 238(2.1)
- special attribution method, 225.2

**Selected motor vehicle**

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

**Selected non-stratified investment plan**

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)

**Selected person**

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 31(1)

**Selected public service body, 259**

- defined, 259(1)
- rebate, 259(3), (4); *Public Service Body Rebate (GST/HST) Regulations*; TIB B-025
- rebate of provincial portion of HST, 259(3)(b), 259(4)(b), 259(4.3)

**Selected qualifying employer**

- defined, 172.1(9)

**Selected stratified investment plan**

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)

**Selector control device for disabled person, zero-rated, VI-II-8; NM 4.2 para. 14**

**Self-assessment provisions**

- drop-shipped goods, 217“imported taxable supply”(b), 219
- emission allowance, purchase of, 228(4)
- importation of services and intangible property, 219
- provincial portion of HST, TIB B-079, B-XX5
  - assessment by CRA, 296(1)(b), 298(1)(d.1)
  - goods brought into participating province, 220.05, 220.07
  - goods purchased from unregistered non-resident, 220.06
  - intangible personal property for use in HST province, 220.08
    - service for use in HST province, 220.08
- real property purchased by registrant, 228(4); NM 19.1 paras. 85–91
- residential property, *see* Self-Supply rules
- transitional (GST)

- goods or services prepaid from September 1989 through August 1990, 337(6), 340.1
- leases prepaid from September 1989 through August 1990, 340(2), 340.1
- transitional (HST), TIB B-077
  - goods prepaid from October 24/96 through January 1997, 352(9), 355
  - lease prepaid from October 24/96 through January 1997, 354(2), 355
  - services prepaid from October 24/96 through January 1997, 352(10), 355

**Self-contained domestic establishment**

- defined, 123(1)
- meaning of, Policy P-090

**Self-contained residence**

- defined, for new residential housing rebate, 256.2(1)

**Self-employed person**

- home office expenses, ITC limitations, 170(1)(a.1); NM 8.2 paras. 8–12
- no ITC for cost of residence unless primarily for business, 208(1)

**Self-insured benefit arrangement**

- Administrative Services Only contract, Policy P-136R

**Self-supply rules, *see also* Appropriation of property; Capital property**

- conversion of property to capital property, 196.1
- property repairs under insurance claim, NM 17.16 para. 37; Policy P-014
- real property seized by creditor, 183(4)
- residential property (builder of residential complex uses for self or leases it out), 191; NM 19.2.3
  - addition to multiple unit residential complex, 191(4)
  - communal religious organizations excluded, 191(6.1); NM 19.2.3 para. 50
  - condominium agreement terminated, 191(2); NM 19.2.3 paras. 33–34
  - conversion of property to residential use, 190(1); NM 19.2.3 paras. 80–84
  - deemed in force before 1991, 121(5), V-I-14; NM 19.2.1 para. 33
  - fair market value determination, NM 19.2.3 paras. 35–46
  - ground leases, 191(3)(b)(i.1), 191(4)(b)(i.1)
  - Hutterite colonies excluded, 191(6.1); NM 19.2.3 para. 50
  - land for exempt supply or mobile home, 190(3); NM 19.2.3 paras. 64–67
  - land leased and building sold, 191(1)(b)(iii); NM 19.2.3 paras. 29–32
    - multiple unit residential complex, 191(3)
  - no requirement to file Form 60, 228(4)
  - non-profit housing, Policy P-165R
  - personal use by builder, exception, 191(5); NM 19.2.3 paras. 47–48
    - pre-closing occupancy arrangement, exclusion, 191(1)(b)
    - remote work site, 191 (7); NM 19.2.3 paras. 51–58; Policy P-090
  - residential care facility, 191(3), 236.4; Info Sheet GI-050
  - residential condominium unit, 191(1), (2); NM 19.2.3 paras. 33–34

## Topical Index

### Self-supply rules (*cont'd*)

- residential trailer park, 190(4), (5); NM 19.2.3 paras. 59–63
- single unit residential complex, 191(1); NM 19.2.3; Info Sheet GI-005
- student residence, exception, 191(6); NM 19.2.3 para. 49
- subsidized housing, 191.1; NM 19.2.3 para. 46

### **Seller**, *see* Supplier

### **Semi-detached house**

- as part of residential complex, 123(1)“residential complex”(b)(i)
- constitutes residential unit, 123(1)“residential unit”

### **Seminar**, *see also* Place of amusement

- admission to university or college
- by charity, exempt, V-V.1-1
- by public institution, taxable, V-VI-2(m)
- offered by non-resident, *see* Performing artist: non-resident

### **Semi-precious stones, articles made of**

- excise tax on, I-5(b); GST 800-1

### **Sending by mail**, *see* Mail

### **Sentencing**, *see* Offences

### **Separate persons**

- amalgamated corporation, whether deemed separate from predecessors, 271(a)
- branches of public service bodies, application to be, for small supplier threshold calculation, 129
- segregated fund of insurer, deemed to be, 131
- unincorporated organizations, application not to be, 130

### **Separate rebate applications for branches or divisions**, 261(5)–(6)

### **Separate returns for branches or divisions**, 239, 259(10)–(11)

### **Separate supplies, deemed**, *see* Supply: separate

### **Series**

- defined
- for SLFI HST allocation rules, 225.3(1), 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(1), 6(2)(a)
- for tax on supplies brought into a province, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 1(1)

### **Series (of a trust or corporation)**

- allocation of expenses to, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 51
- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)

### **Series of transactions**

- general anti-avoidance rule, 274(3); TIB B-045

### **Service**, *see also* Supply; Taxable supply

- acquisition for use in HST province, tax on, 220.08; TIB B-079, B-XX5
- exclusions, X-II
- acquisition for use outside HST province, rebate, 261.3; TIB B-080

- administrative, deemed not financial service, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(2)(b)
- constitutes supply, 123(1)“supply”
- consulting, *see* Consulting
- contract, *see* Maintenance contract
- defined, 123(1); TIB B-090; NM 27.3 para. 13
- expenses incurred in supply of, former 178
- exported, *see* Exports: services
- freight, *see* Freight transportation service
- HST on, *see* Harmonized Sales Tax
- imported, 217–220; GST 300-9; TIB B-095
- installation, non-resident rebate, 252.41
- location of consumption, use or enjoyment, NM 4.5.3 Appendix C; Policy P-004
- municipal, V-VI-21, V-VI-21.1, V-VI-22; Policy P-177R
- ongoing, allocation of consideration to billing period, 136.1(2)
- place of supply
  - GST (whether in/outside Canada), 142(1)(g), 142(2)(g)
  - not affected by subsequent billing periods, 136.1(2)(d)
  - HST, *see* Place of supply: province
- relating to medical devices, zero-rated, VI-II-18.1, VI-II-34; NM 4.2 paras. 27, 28, 62
- transit, *see* Passenger transportation service
- transitional rules
  - GST, 341
  - HST (1997), 349(2), 352, 356; TIB B-077
  - HST (2010), *New Harmonized Value-added Tax System Regulations* ss. 39(1), 43
  - Nova Scotia HST (2010), *Nova Scotia HST Regulations* ss. 3, 8, 10, 19(2)(c), 19(3)(b)–(d)
  - PEI HST (2013), *New Harmonized Value-added Tax System Regulations* ss. 58.21(1), 58.25
- transportation, *see* Freight transportation service; Passenger transportation service
- travel assistance, *see* Travel: assistance services

### **Service of documents**, 333

### **Serviced lots**

- infrastructure development by municipality for, Policy P-168R

### **Servings**, *see* Single servings

### **Set-off**

- of government employee’s salary against tax owing, 277(1)(f)
- of rebate against tax to be remitted, 228(6)
- of refund or rebate against debts to Her Majesty, 318; Policy P-162
- of refund or rebate against net tax liability, 296(3)
- of refund or rebate against security to be posted by non-resident, 240(7)
- of refund or rebate against tax of another person, 228(7); *Offset of Taxes (GST/HST) Regulations*

### **Settlement**

- insurance claim, subsequent use of property by insurer, 184(3)–(5)
- litigation claim, 182; Policy P-218R
- services, *see* Clearing and settlement services

### **Settlers’ effects**

- no GST on importation, VII-1

Settlers' effects (*cont'd*)

- no HST on bringing into participating province, X-I-9

**Settling property on a trust**, 268

**Settlor**

- defined, V-I-9(1)

**Several liability**, *see* Joint and several (or solidary) liability

**Severance of land**

- from residential complex, Policy P-121
- sale taxable, V-I-9(2)(c); NM 19.5 paras. 11–14

**Sewerage system, installation and maintenance by municipality, exempt**, V-VI-22

**Shake and shingle**

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)

**Shampoo**

- of hairdresser, no FST inventory rebate, 120(2.1)
- taxable, NM 4.1 para. 10
- whether cosmetic, VI-II-1“cosmetic” (Analysis)

**Share**, *see also* Securities

- certificate
- no GST on importation, VII-10
- no HST on bringing into participating province, X-I-17
- constitutes equity security, 123(1)“equity security”
- entitling holder to access to facilities, constitutes membership, 123(1)“membership”
- of cooperative housing corporation, new housing rebate, 255; NM 19.3.3
- Ontario rebate, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 45
- of related corporation, ITC on expenses relating to, 186(1), (3); NM 8.6; Policy P-137

**Sharecropping arrangements, rental of farmland zero-rated**, VI-IV-9; NM 4.4 para. 35; NM 19.5 para. 56; Policy P-253

**Shared portion**

- of pension rebate amount, defined, 261.01(6)(a)

**Shareholder**, *see also* Corporation

- appropriation of property to, 172(2)
- benefit conferred on, 170(1)(c)(iii), 172(2), 173(1); NM 8.2 para. 20; NM 9.1, 9.2

**Shark cartilage**

- not zero-rated, Policy P-240

**Sheep, zero-rated**, VI-IV-1; NM 4.4 para. 5

**Shells, articles made of**

- excise tax on, I-5(b); GST 800-1

**Sheltered workshop**, *see also* Certified institution (employing disabled individuals in manufacturing)

- Veterans Affairs, supply of poppy or wreath exempt, V-VI-27

**Sherbet, in single servings, taxable**, VI-III-1(k); NM 4.3 paras. 74–84

- whether packaged/sold in single servings, Policy P-213; NM 4.3 paras. 77–84

**Sheriff**, *see* Bailiff

**Shingles**, *see* Shake and shingle

**Ship or boat**, *see also* Carrier; Conveyance

- charter by recreational fisherman, taxable, NM 4.4 para. 3
- contract for construction or repair of
  - progress payments, transitional rule
  - GST (1991), 339
  - Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 19(2)(h), 19(3)(k)
  - timing of tax liability, 168(3)(c)(ii)
- export by, evidence of, NM 4.5.2 Appendix A.2.B
- ferry services, V-VIII-1, VI-VII-13; NM 28.1
- fishing, zero-rated, VI-IV-1; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:2(1); NM 4.4 Schedule; Info Sheet GI-049
- fuel supplied to international carrier, VI-V-2, 2.1; NM 4.5.2 paras. 21–25; Policy P-006, P-076, P-142 (obsolete)
- import of
  - valuation, *Value of Imported Goods (GST/HST) Regulations* s. 4–7; TIB B-031
  - whether taxable, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(f), (h)
- on-board property or service, *see* On-board charges
- supply to non-resident operating a, zero-rated, VI-V-2; NM 4.5.2 paras. 21–23; NM 4.5.3 paras. 1–4; Policy P-076, P-142 (obsolete)

**Shipment**, *see also* Freight transportation service

- drop, *see* Drop shipment

**Shipper**

- declaration for zero-rated freight transportation service, NM 28.2 Appendix
- defined, VI-VII-1(1); NM 28.2 para. 19
- for Nova Scotia 2010 transition, *Nova Scotia HST Regulations* s. 1(1)
- gravel pit operators, Policy P-157; NM 28.2 paras. 54–55
- effect of declaration that property would be exported when it is not, 221(3), (4)
- interline payments from one to another, VI-VII-1(2); NM 28.2 paras. 44–62; Policy P-157
- international
  - corporation, deemed non-resident, 132(5)
  - freight transportation services zero-rated, VI-VII-6, 7, 11
  - transitional rules
  - Nova Scotia HST 2010, *Nova Scotia HST Regulations* s. 3(2)(b)

**Shipping charges**, *see also* Carrier; Freight transportation service

- excluded from definition of “commercial service”, 123(1)“commercial service”(a); Policy P-151
- excluded from drop-shipment rules, 179(1)(d), 179(5)
- on certain non-GST-taxable importations, VII-3, 5
- on certain non-HST-taxable bringing into HST province, X-I-12, 14

**Shoes**

- children's, provincial point-of-sale rebate, *see* Children's clothing

**Short-term accommodation**, *see also* Accommodation; Hotel

- defined, 123(1); NM 19.2 paras. 15–18, 45–46; NM 27.3 paras. 14–17
- non-resident rebate for tour package before 2018, 252.1

## Topical Index

### Short-term accommodation (*cont'd*)

- • credited by tour supplier, NM 27.3
- supplied by charity for relief of poverty, exempt, V-V.1-5.2, V-VI-14
- supplied by public service body, whether exempt, V-V.1-1, V-VI-25(e), (f)

### Show

- fund-raising, charity or political party, V-V.1-2, V-VI-2(m)(iii), V-VI-3, 18
- HST on admission, where sold before October 24/96, 356(5)

### Shower seat designed for disabled individual, zero-rated, VI-II-20; NM 4.2 para. 30

### Showing GST on invoices, *see* Disclosure of tax on invoices

### Shredders, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(iv.2)

### Shunting services (trailers)

- zero-rated as freight transportation service, NM 28.2 para. 23

### Sickness insurance

- constitutes insurance policy, 123(1)“insurance policy”(b)
- for non-resident individual, zero-rated, VI-IX-2

### Sidewalk

- repair or maintenance, exempt, V-VI-21.1(d)

### Signatures on documents, for corporation, association, etc., 279

### Signs (road or traffic)

- installing, replacing, repairing or removing, exempt, V-VI-21.1(a)

### Silage

- bagger, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(e)(ix); Finance news release 93-039
- zero-rated, VI-IV-2; NM 4.4 para. 9; Info Sheet GI-107

### Silica

- included in definition of mineral, 123(1)“mineral”

### Silver, *see* Precious metal

### Simplified

- accounting for charities, 225.1; Info Sheet GI-066
- accounting for returnable beverage containers, 226(3)–(4)
- • ceasing use of, 226(6)
- • commencing use of, 226(7)
- accounting for small businesses, 227; GST 600, 600-1, 600-4; TIB B-070
- • late filing of election, Policy P-100R
- calculation of input tax credits, for small business, *Streamlined Accounting (GST/HST) Regulations* ss. 21.1–21.4; TIB B-070
- computation of charity rebate, 259(12)–(14); GST 600, 600-2
- GST returns, TIB B-072

### Single consideration, *see* Combined supply

### Single family home, *see* Single unit residential complex

### Single sales tax

- Ontario, Sch. VIII [Proposed Amendment]

### Single servings

- administrative definition, NM 4.3 paras. 28–34, 37–38, 42, 77–84, 89, 96–97

- baked goods, fewer than six, taxable, VI-III-1(m), (q)(ii); NM 4.3 paras. 89, 96–97
- beverages, VI-III-1(n); NM 4.3 paras. 27–34
- ice cream, frozen yoghurt, etc., taxable, VI-III-1(k); NM 4.3 paras. 74–84
- pudding, taxable, VI-III-1(n); NM 4.3 paras. 27–34

### Single site in residential trailer park

- sale of taxable, Policy P-088

### Single supply

- vs. multiple supply, 123(1)“supply”; Policy P-077R2; NM 27.3 paras. 20–30
- • farm equipment and accessories, Policy P-252; Info Sheet GI-051

### Single ticket, *see* Continuous journey; Passenger transportation service

### Single unit residential complex, *see also* Residential complex

- agreement for sale entered into before October 14, 1989, transitional rule, 336(2)
- defined, 123(1), 254(1), 254.1(1), 256(1); *New Harmonized Value-added Tax System Regulations, No. 2*, s. 41(1); NM 19.2 paras. 47–48
- • for Nova Scotia 2010 transition, *Nova Scotia HST Regulations* s. 1(1)
- HST transition (1997), 351(1), (2); TIB B-077
- • construction contract signed before October 23/96, 351(8)
- HST transition for Nova Scotia (2010), *Nova Scotia HST Regulations* ss. 19(2)(h), 19(3)(k), (i)
- includes duplex, for new housing rebate purposes, 254(1), 254.1(1), 256(1); NM 19.3 para. 7
- major addition to, whether construction of new complex, NM 19.3.7 paras. 4–9; Policy P-153 (obsolete)
- new housing rebate, 121, 254–256, 256.2, *see also* New housing rebate
- reacquired by builder after sale, V-I-4(b)
- self-supply by builder, 191(1)
- specified, *see* Specified single unit residential complex
- supply exempt, V-I-2, 3, 4; NM 19.2.1 paras. 26–39

### Site in residential trailer park

- sale of taxable, Policy P-088

### Situated in Canada

- meaning of, NM 4.5.3 paras. 44–50; Policy P-010, P-169R

### Six or more, packages of, *see* Single servings

### Skin cream, *see* Cosmetic

### Slide show, *see* Place of amusement

### Small business, *see also* Small supplier

- simplified accounting, 227(1); GST 600-4; TIB B-070
- simplified input tax credit calculation, 227(4.2); *Streamlined Accounting (GST/HST) Regulations* ss. 21.1–21.4
- transitional credit for, 346, 347; GST 200-9; Policy P-002 (obsolete)

### Small supplier, 148, 148.1; NM 2.2, *see also* Registration (for GST/HST)

- becoming a registrant, 171(1), (2), 251(1); TIB B-041; Policy P-018R, *see also* Becoming a registrant
- branches or divisions, threshold, NM 2.4 paras. 7–12
- calculation of threshold, 148(1), (2); NM 2.2 paras. 17–21
- cancellation of registration on request, 242(2)

**Small supplier** (*cont'd*)

- ceasing to be a registrant, 171(3), (4), 251(2)
- charities, \$175,000 gross revenue threshold, 148.1
- credit union, supplies of seized property, Policy P-026
- defined, 123(1), 148, 148.1; NM 2.2
- inclusion of zero-rated financial services in calculation, Policy P-035
- division, *see* Small supplier division
- no tax on taxable supplies by (other than real property), 166
- registration not required, 240(1)(a); TIB B-041; NM 2.1, 2.2
- registration permitted, 240(3); NM 2.3
- taxi business, required to register, *see* Taxi operator

**Small supplier division**, NM 2.4 paras. 13–18

- becoming, 129(6), 129(7)
- change in use rules
- capital property, 129.1(7)
- non-capital property, 129.1(4), 129.1(5)
- defined, 129(1)
- designation as, 129(3)
- input tax credits, restrictions, 129.1(2)
- revocation of designation, 129(4), 129(5)
- supply by, 129.1(1)

**Smoked fish, zero-rated**, VI-III-1, VI-IV-8; NM 4.4 para. 34; Info Sheet GI-049

**Snack foods and snack mixtures**

- not exempt in school cafeteria, V-III-12; *School Cafeteria Food and Beverages (GST/HST) Regulations* s. 3(c)
- taxable, VI-III-1(f), (i), (l); NM 4.3 paras. 55–70, 85–86; Policy P-241; Info Sheet GI-021

**Snow clearing service, by municipality**

- exempt, V-VI-21, V-VI-21.1(b); Policy P-177R

**Snuff**, *see* Tobacco

**Social Insurance Number**

- obligation to provide to CRA, 277(1)(d); *Social Insurance Number Disclosure Regulations*

**Social worker**

- services exempt, V-II-7.2

**Society**, *see also* Unincorporated organization

- constitutes person, 123(1)“person”
- residence in a province, 132.1(1)(b)
- residence in Canada, 132(1)(b)
- service on, 333(1)(c)

**Sod, taxable**, NM 4.4 para. 2

**Soda**

- crackers, VI-III-1(m); NM 4.3 para. 94
- drinks, *see* Carbonated beverages
- fountain, NM 4.3 para. 18
- water, taxable, VI-III-1(c); NM 4.3 paras. 17–18

**Soft drinks**, *see also* Carbonated beverages

- bottles, *see* Containers and coverings: returnable containers

**Software**

- carrier media
- valuation of, *see* valuation of carrier media (below)

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)
- importation of, 217“imported taxable supply”(c), TIB B-037R; Policy P-150
- maintenance contracts, TIB B-090
- sales suppression, *see* Zapper software (or hardware)
- supply to non-resident, VI-V-10; NM 4.5.3 paras. 51, 52
- used in business in Canada, 217“imported taxable supply”(c.1)
- valuation of carrier media
- for FST rebate, *Federal Sales Tax Inventory Rebate Regulations* s. 4(a)B(ii); TIB B-047
- on importation, 215; *Value of Imported Goods (GST/HST) Regulations* s. 8; TIB B-031
- zapper, *see* Zapper software (or hardware)

**Software products**

- defined, *Federal Sales Tax Inventory Rebate Regulations* s. 2

**Softwood lumber**

- export charge, GST 800-4

**Soil or soil mixture**

- not zero-rated as fertilizer, VI-IV-5; NM 4.4 paras. 18, 31

**Soil, taxable**, NM 4.4 para. 2

**Solar panels**

- feeding into electrical grid, Info Sheet GI-122

**Solar power**

- generation or evaluation of, right to use land deemed not a supply, 162(2)(d)

**Sold in single servings**

- meaning of, Policy P-213

**Soliciting orders for supply by or to non-resident**

- service zero-rated, VI-V-5; NM 4.5.3 paras. 8–11

**Soliciting orders in Canada**

- meaning of, Policy P-038 (obsolete)
- non-resident, registration, 240(3)(b), (4)

**Solicitor**, *see* Lawyer

**Solicitor-client privilege**, 293, *see also* Lawyer

**Solo flying time**

- whether exempt as instruction, Policy P-034R

**Sound, device for converting to light signals for hearing-impaired person, zero-rated**, VI-II-7; NM 4.2 paras. 12, 13

**Sound and light show**, *see* Place of amusement

**Spare parts**

- FST inventory rebate, Policy P-141 (obsolete)

**Special attribution method**

- financial institutions, HST calculations, 225.2

**Special Import Measures Act**

- communication of information relating to, 295(4)(b)
- duties added to base for GST, 215(1)(b)

**Special measures for accounting for GST**, 227, 259(12)–(14); GST 600; TIB B-070

**Special Quick Method**

- calculation for public service bodies, 227(1); *Streamlined Accounting (GST/HST) Regulations* ss. 19–21; GST 600-2



## Topical Index

### Specified amount

- re patronage dividends, *see also* Patronage dividend
- defined, 233(1)
- retroactive reduction in tax base on, when patronage dividend paid, 233(2)
- re transitional credit for small business
- defined, 346(2), 347(2)
- to be refunded or rebated to registrant, 346(1), 347(1)

### Specified arm's length supply

- defined, for importation of service from foreign branch, 217

### Specified beverage retailer

- defined, for returnable containers, 226(1)

### Specified business

- defined, for imported supplies between branches, 220(2)(b)

### Specified class

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(2)

### Specified Crown agent

- capital real property of, 209(2)
- deemed to be prescribed government organization, *Public Service Body Rebate (GST/HST) Regulations* s. 2.1
- defined, 123(1)
- exclusion from rule re capital property of governments, 200(4)
- joint venture election permitted, 273(1.1)
- prescribed, *Streamlined Accounting (GST/HST) Regulations*

### Specified derivative supply

- defined, for importation of service from foreign branch, 217

### Specified energy

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations, No. 2, s. 26*
- included in "specified property or service" for Ontario/BC HST ITC recapture, *New Harmonized Value-added Tax System Regulations, No. 2, s. 28(1)(e)*
- amount of inclusion, *New Harmonized Value-added Tax System Regulations, No. 2, s. 31(3)*
- exception where used for roadway, *New Harmonized Value-added Tax System Regulations, No. 2, s. 28(2)(a)*

### Specified extent

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

### Specified facility operator

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 19(1)

### Specified financial service

- defined, for importation of service from foreign branch, 217

### Specified gaming machine supply

- defined, 188.1(1)

### Specified housing supply

- defined, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 1

- election for simplified reporting, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 8.1; Notice 294

- penalty for failing to report amount, *Electronic Filing and Provision of Information (GST/HST) Regulations* ss. 8, 11

### Specified importer

- defined, 178.8(5)

### Specified investor

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 16(1), 47(1)(a)
- for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 6(2)(b), 16(1)

### Specified item

- defined, for regulations on interprovincial movements, *New Harmonized Value-added Tax System Regulations, No. 2, s. 6*

### Specified location

- defined, for HST place of supply rules
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2

### Specified member (of a closely related group)

- defined, 156(1); NM 14.5 para. 2
- election for nil consideration on supplies between, 156(2)

### Specified method (for ITC allocation of financial institution)

- defined, 141.02(1)

### Specified motor vehicle, *see also* Automobile; Motor vehicle

- collection of HST by provincial licensing office, 220.05(2)(a), 220.06(3)(c), 220.07(4)(a), 220.09(2); TIB B-XX5
- collection of tax by provincial motor vehicle offices, *Specified Motor Vehicle (GST/HST) Regulations* s. 3; TIB B-XX5
- defined, 123(1)
- lease of, whether subject to HST before July 2010, IX-II-2(a), IX-II-2(b)(i); Policy P-193R
- prescribed value, *Specified Motor Vehicle (GST/HST) Regulations* s. 2
- registered in a province, place of supply deemed to be in that province, *New Harmonized Value-added Tax System Regulations* s. 33.1; Info Sheet GI-119
- tax on bringing into HST province, TIB B-079, B-XX5
- exemption from HST, X-I-24
- from non-HST province, 220.05(1)B(a) [History], 220.05(2)(a)
- from outside Canada, 220.07(1)(a), 220.07(3)(a)
- from unregistered non-resident, 220.06(1)B(a), 220.06(3)(a)

### Specified non-arm's length supply

- defined, for importation of service from foreign branch, 217

### Specified number of remaining lease payments

- defined, 153(4.2)

### Specified number (of residential complexes required to be reported)

- defined, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 12
- penalty for failure to report, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 13

### Specified parking area

- defined, V-VI-1

Specified parking area (*cont'd*)

- exemption for hospital parking, V-V.1-7, V-VI-25.1

**Specified partnership**, 225.2(8) [*repealed — see Qualifying partnership*]

**Specified pension entity**

- defined, for pension plan expenses, 172.1(1)
- election by, 172.1(4); Notice 281

**Specified percentage**

- for public service body rebate
  - defined, 259(1)
  - rebate of, 259(3)(a), 259(4)(a)
- for selected listed financial institutions
  - defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 44

**Specified person**

- defined
  - for disclosure on notices of objection, 301(1)
  - for imported supplies between branches, 220(2)(a)
  - for printed books rebate, 259.1; *Federal Book Rebate (GST/HST) Regulations*; NM 13.4
  - for two-year input tax credit limitation, 225(4.1)

**Specified pre-implementation date**

- defined, 348

**Specified production energy**

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(1)
- excluded from specified energy, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(3)

**Specified professional**

- defined, for approving medical devices, VI-II-1

**Specified property**, *see also* Specified property or service

- re certified institution rules
  - defined, 230.2(1), III-XIV-1
- re federal sales tax
  - defined, for transitional rule re prepaid supplies to consumers, 337(8)
  - tax where consideration due or paid before September 1990, 337(7)
- re printed books rebate
  - defined, 259.1(1)
- re Quick Method
  - defined, *Streamlined Accounting (GST/HST) Regulations* s. 15(1)
- re streamlined accounting methods
  - defined, *Streamlined Accounting (GST/HST) Regulations* ss. 15(1), 19(1)

**Specified property or service**

- defined
  - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
  - for Ontario/BC ITC recapture rules, 236.01(1); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28

**Specified province**

- defined

- for 2010 Ontario/BC general transitional rules, *New Harmonized Value-added Tax System Regulations*, s. 38(1)
- for HST real property transitional rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 48(1)
- for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26

**Specified provincial input tax credit**

- defined, for Ontario/BC ITC recapture rules, 236.01(1); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 29
- recapture of, 236.01(2)

**Specified provincial percentage**

- defined, 259(1); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)
- rebate of, 259(3)(b), 259(4)(b), 259(4.3)(e)(ii)

**Specified provincial tax**

- defined, *Specified Motor Vehicle (GST/HST) Regulations* s. 1

**Specified registrant**

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 15(1)

**Specified research energy**

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(1)
- excluded from specified energy, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(3)

**Specified residential complex**

- FST transition (1991)
  - defined, 121(1)
  - new housing rebate for, 121(2)
  - percentage of completion of, Policy P-087
- HST transition (2010)
  - defined, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 55(1)
  - rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 57
- HST transition (PEI, 2013)
  - defined, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 58.08(1)
  - rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 58.1

**Specified resource**

- defined
  - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
  - for pension plan deemed-supply rules, 172.1(1)

**Specified return**

- defined, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 1

**Specified salary and wages**

- defined
  - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
  - for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(1)
  - excluded from specified energy, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(3)

## Topical Index

### Specified service

- for HST management services rebate
- defined, 261.31(1)
- rebate of provincial portion of HST, 261.31(2); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 21.1
- of designated charity
- defined, 178.7(1)
- taxable, V-V.1-1(d.1)

### Specified share

- defined, *Closely Related Corporations Regulations* s. 2

### Specified single unit residential complex

- FST (1991)
- defined, 121(1)
- new housing rebate for, 121(2)
- HST (2010)
- defined, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 51(1)(g), 55(1)
- rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 56
- HST (PEI, 2013)
- defined, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 58.08(1), 58.04(1)(g)
- rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 58.09

### Specified supply

- charities
- calculation of net tax for charities on, 225.1(2)A(a), 225.1(2)B(b)
- defined, 225.1(1); *Streamlined Accounting (GST/HST) Regulations* s. 15(1), 19(1)
- importations
- defined, 178.8(1)
- registered pension plan
- defined, 172.1(1)

### Specified supply, defined, *Streamlined Accounting (GST/HST) Regulations* s. 15(1)

### Specified tangible personal property, GST 400-3-6

- defined, 123(1)
- importation of, whether taxable, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(g)
- prescribed amounts in respect of, *Specified Tangible Personal Property (GST/HST) Regulations*; TIB B-027
- seized or repossessed, 183(5)–(6)
- used
- defined, 123(1)“used tangible personal property”

### Specified tax rate

- defined, *Taxes, Duties and Fees (GST/HST) Regulations* s. 2(1)

### Specified time

- defined, for temporary recapture of ITC for large businesses, *New Harmonized Value-added Tax System Regulations*, No. 2 s. 26

### Specified total revenue

- defined, for export distribution centres, 273.1(1)

### Specified transaction

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 16(1)

### Specified year

- defined
- for importation of service from foreign branch, 217
- for SLFIs, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

### Speech

- impairment, communication device for telephone, VI-II-2; NM 4.2 para. 1
- therapy services
- exemption for, V-II-7(h)
- practitioner of, V-II-1“practitioner”

### Speech-language pathologist

- constitutes practitioner, V-II-1“practitioner”
- services exempt, V-II-7(h)

### Sperm, human, zero-rated, VI-I-5; NM 4.1 para. 15

### Spices, zero-rated, VI-III-1

### Spinal brace, zero-rated, VI-II-23; NM 4.2 para. 39

### Spirits, *see* Alcoholic beverages

### Splint

- zero-rated as medical device, VI-II-23; NM 4.2 para. 39

### Sponsor (of convention), NM 27.2

- defined, 123(1); Policy P-095; NM 1.5; NM 27.2 paras. 28–36
- determination of percentage of non-resident attendees, Policy P-095; NM 27.2 para. 32
- foreign convention, rebate of tax paid, 252.4(1); Info Sheet GI-029; NM 27.2 paras. 55–63
- rebate credited by organizer, 252.4(2); NM 27.2 paras. 72–93; Info Sheet GI-031
- supply by, to non-resident, non-taxable, 167.2, 189.2; NM 27.2 paras. 48–54, 98–105

### Sponsorship of public service or non-profit activities

- when deemed not to be a supply, 135

### Sports, *see* Club; Recreation

### Spouse, *see also* Common-law partner

- Canadian diplomat or Canadian Forces member, deemed resident in Canada, 132(1)(d)
- former, defined to include former common-law spouse, 123(1)
- transfer of property to
- farmland, for estate planning purposes, Policy P-109
- joint liability for transferor’s tax, 325

### Squabs

- zero-rated, VI-IV-1; NM 4.4 para. 5

### Squatter’s rights

- transfer of real property to resolve, Policy P-178

### Stamps

- for philatelic value, *see* Specified tangible personal property
- for postal use, *see* Mail

### Standardized accounting (within CRA), TIB B-100; Info Sheet GI-024

### Standards testing by government bodies, taxable, 146(a), V-VI-21

### Standing frame (Standing equipment), *see* Prone boards

### Standing therapy

- device for, zero-rated, VI-II-41

**Startup costs, eligible for input tax credits**, 141.1(3); Policy P-019R

**Startup credit**, *see* Transitional Rules (GST): transitional credit for small businesses

**Stated price net of rebate transferred to builder**

- GST, NM 19.3.1.1, 19.3.1.2
- HST (British Columbia), Info Sheets GI-086, GI-130
- HST (NB, NL), Info Sheet GI-191
- HST (Ontario), Info Sheet GI-085
- HST (PEI), Info Sheets GI-147, GI-148

**Statement as to use of real property**

- effect of incorrect statement that sale is exempt, 194

**Statement of account**

- constitutes invoice, 123(1)“invoice”
- constitutes record, 123(1)“record”

**Statistics Act**

- disclosure of information by official in accordance with, 295(5)(m)

**Status**

- defined, *Input Tax Credit Information (GST/HST) Regulations* s. 2

**Stay of proceedings**

- while prosecution underway, 327(4)

**Steam**, *see* Continuous supply (electricity, gas, etc.)

**Stevedoring**

- zero-rated as freight transportation service, NM 28.2 paras. 24–25

**Stock**, *see* Corporation; Share

**Stockbroker**, *see* Investment dealer

**Stockings**

- surgical support or anti-embolic, zero-rated as medical device, VI-II-35; NM 4.2 para. 51

**Stones**

- semi-precious, articles made of
- excise tax on, I-5(b); GST 800-1
- taxable, NM 4.4 para. 2

**Stop International Tax Evasion Program**, *see* Informant payments (for leads on international tax evasion)

**Stop-loss**

- coverage by insurer for self-insured benefit arrangement, Policy P-136R

**Stopover**

- defined
- GST (zero-rated transportation), VI-VII-1(1); NM 28.3 paras. 7–9
- HST (province of supply of transportation), IX-VI-1; TIB B-078
- effect on zero-rating for international travel, VI-VII-2, 3

**Storage**

- goods passing through HST province, 220.03; TIB B-XX5
- goods removed from HST province after paying HST, rebate, 261.1(2); TIB B-080

**Storage charges**

- cargo container for non-resident, zero-rated, VI-V-6.2; NM 4.5.3 para. 15
- excluded from drop-shipment rules, 179(1)(d), 179(5)
- natural gas to be exported, zero-rated, VI-V-15.3; Policy P-074
- whether part of cost of recovering property, Policy P-175

**Store**

- sale of, by person owning a chain of stores, Policy P-117

**Storing goods**, *see* Storage charges

**Stove**, *see* Appliance: kitchen

**Straddle plant**

- defined, 123(1)
- exchange of gas at, no GST, 153(6)
- recovery of gas at, VI-V-15(c), VI-V-15.1(a)(iii)(B), VI-V-15.3(c)(ii)(B)

**Straddling transactions**, *see* Transitional Rules

**Stratified investment plan**, *see also* Investment plan

- allocation of expenses to a series, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 51
- application to use particular methods for SLFI percentages, 225.3
- defined, for SLFI HST allocation rules, 225.3(1), 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(1), 6(2)(a); *New Harmonized Value-added Tax System Regulations, No. 2*, s. 1
- election for real-time calculation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 49(1)
- election to have 225.4(3) not apply, 225.4(6)
- financial institution’s percentage, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 29, 30, 33
- transitional rule for 2010, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 69

**Straw, zero-rated**, VI-IV-3; NM 4.4 para. 15

**Streamlined accounting**, 227; *Streamlined Accounting (GST/HST) Regulations*; GST 600-4; TIB B-028, B-070, *see also* Rebate: special quick method; Simplified

- revocation of election in HST transitional year, 363.2; *New Harmonized Value-added Tax System Regulations* s. 58

**Street**, *see* Road

**Stud services**

- horse owned for, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(j)
- taxable, NM 4.4 para. 3

**Student residence**

- exception to self-supply rules, 191(6); NM 19.2.3 para. 49
- FST refunds and rebates, Policy P-027 (obsolete)
- long-term rentals exempt, V-I-6, V-VI-25
- short-term rentals taxable, V-VI-25(e)

**Students, exempt supplies to**, V-III, *see also* Educational services

**Stumpage fees**

- no tax on, 162(1)

**Subcontracting**

- freight services, zero-rated, VI-VII-11; NM 28.2 paras. 44–62; Policy P-157

## Topical Index

### Subcontractor

- residence for at remote work site, exception to self-supply, 191(7)(b)(i)(B); NM 19.2.3 paras. 51–58

### Subdivided land

- exemption on sale, V-I-9(2)(c); NM 19.5 paras. 11–14

### Subjacent land

- constitutes part of residential complex, 123(1)“residential complex”

### Sublease

- entered into before August 8, 1989, transitional rule, 340(6)(b)
- residential (land or building), *see* Residential sub-lease

### Subscriber (under RESP)

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)

**Subscription**, *see* Database subscription; Magazine; Newsletter; Newspaper; Offering memorandum

### Subscription Agent

- considered supplier of imported publications, Policy P-185R

### Subscription price

- defined, 336(6)

### Subsequent lease

- defined, 153(4.3)

### Subsequent resale

- defined, for HST residential property transitional rules (2010), *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 51(3), 52(3), 53(3)

### Subsequent reseller

- defined, for HST residential property transitional rules (2010), *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 51(3), 52(3), 53(3)

**Subsidiary**, *see* Corporation; Qualifying subsidiary; Winding-up of corporation

### Subsidized housing

- calculation of tax on self-supply rules, 191.1

**Subsidy**, *see* Funding by government

### Substantial alteration of property

- defined, for export distribution centres, 273.1(1)

**Substantial completion**, *see* Substantially completed

**Substantial renovation**, *see* Renovation: substantial

**Substantially all**, *see* All or substantially all

### Substantially completed

- construction, repair, etc. of real property or ship
- • deemed to be, under transitional rule, 339(c)
- • tax payable when, 168(3)(c)
- manufacture and assembly of mobile home, Policy P-223
- meaning of, NM 19.2.3 para. 11; Policy P-223
- new housing rebate due when, 254–256, 256.2
- property deemed, for multiple unit residential complex, 191(9)
- tax payable by builder under self-supply rules when, 191

### Substantiating claim for input tax credit

- documentation requirements, 169(4), 223(2); *Input Tax Credit Information (GST/HST) Regulations*; NM 8.4

**Substitution of security**, Policy P-115

**Succession of property on death**, 267, *see also* Executor of estate

**Sue for tax remitted, right of supplier to**, 224

**Sufferance warehouse services, zero-rated**, VI-VII-13; NM 28.2 paras. 100–103; TIB B-055

### Sugar

- beets, zero-rated, VI-IV-3; NM 4.4 para. 15
- cane, zero-rated, VI-IV-3; NM 4.4 para. 15
- coated fruits, seeds, nuts and popcorn, taxable, VI-III-1(e); NM 4.3 paras. 45–54
- zero-rated, as food, VI-III-1

### Suggested retail price

- defined, for direct seller rules, 178.1; NM 1.5

### Suing

- for collecting tax, prohibited, 224.1

**Suite**, *see* Hotel

**Summary conviction**, *see* Offences

**Summer camp**, *see* Camp

### Sunset provision

- HST regulations, 277.1(3)

### Superintendent

- defined, 123(1)

**Supervision of children**, *see* Child care; Day camp, exempt

**Supervision of impaired person**, *see* Respite care

**Supplement**, *see* Dietary supplements, taxable

**Supplier**, *see also* Recipient; Supply

- cannot be sued for collecting tax, 224.1
- defined, 123(1); NM 3.1 para. 23
- first, of a tour package, 163(3)“first supplier”
- issuing invoice, triggers tax liability, 152(1)(a), 168(1)
- rebate provided by, to consumer, 181.1; GST 300-7-6
- registration requirements, *see* Registration (for GST/HST)
- required to collect tax, 221(1), (2); NM 3.1 paras. 23–34
- right to sue recipient for tax remitted, 224
- small, *see* Small supplier

**Supply**, GST 300, *see also* Taxable supply

- acquisition for, Policy P-158 (obsolete)
- activities deemed not to be
  - • gift certificate, issue of, 181.2; Policy P-202
  - • natural resource royalties, 162; Policy P-105R, P-110R
  - • services of agent to undisclosed principal, 177(1) [repealed], 177(1.1) [repealed]
  - • services of joint venture operator to co-venturer, 273(1)(c)
  - • sponsorship of public service activities, 135
  - • transfer of property on amalgamation, 271(c)
  - • transfer of property on wind-up of subsidiary, 272(b)
  - • transfer of security interest, 134; Policy P-115, P-120, P-122
  - • transfer payment, Policy P-061
- activities deemed to be, 123(1)“supply” (Related Provisions); NM 3.1 paras. 81–103
  - • appropriation of property as capital property, 196.1
  - • appropriation of property for personal use, 172(1)
  - • benefit conferred on employee, 173(1)
  - • benefit conferred on shareholder, 172(2), 173(1)

Supply (*cont'd*)

- • ceasing to be registrant, 171(3)(a)(i)
- • change in use of capital property, *see* Change in use of capital property
- • conversion of non-capital property to capital property, 196.1
- • distributing trust property to beneficiaries, 269
- • insurer using property received in settlement of claim, 184(3)
- • placing of a bet, 187
- • settling property on a trust, 268(a)
- • transfer between permanent establishments, 132(4), 220; GST 300-9; TIB B-095
- • using seized or repossessed property, 183(4), (5)(a), (6)(a)(i)
- after 1990, transitional provisions, 336–347
- agreement deemed to be, 133
- artists, on behalf of, 177(2); *Artists' Representatives (GST/HST) Regulations*; TIB B-009
- before release, deemed made outside Canada, 144
- between permanent establishments, 132(4), 220; GST 300-9 paras. 14–16; TIB B-095
- business assets, of, 167(1), (1.1); NM 14.4; Policy P-188
- by agent for undisclosed principal, 177(1) [repealed], 177(1.1) [repealed]
- by governments and municipalities, 146, V-VI
- by non-resident, 143, 180
- by small supplier that is not registered, 166
- capital property, *see* Capital property
- combined with other supply, *see* Combined supply
- completed, timing of tax liability, 168(3), GST 300-6-11
- • GST transitional rule, 337(10)
- • HST transitional rule, 352(12); TIB B-077
- consideration for, *see* Consideration
- continuous, *see* Continuous supply
- deemed, *see* activities deemed to be (above)
- defined, 123(1)
- • payment for damage to rental vehicle, Policy P-225
- exempt, 123(1)“exempt supply”, Sch. V, *see also* Exempt supplies
- free, to promote another activity, 141.01(4); NM 8.3 paras. 29–30
- in course of commercial activities, *see* Input tax credit; Use: in commercial activities
- incidental, 138, *see also* Incidental supply
- lease or rental, *see* Lease (or license)
- made in Canada, 142(1), 143
- made outside Canada, not taxed, 142(2), 143, 144, 165(1)
- membership, of, *see* Membership
- mixed, *see* Combined supply
- multiple vs. single, Policy P-077R2
- nominal consideration, for, *see* Nominal consideration, supply for
- not at arm's length, 155
- person to whom made, constitutes recipient, 123(1)“recipient”
- place of, *see* Place of supply
- prepaid, to consumers, transitional rules, 337(7), (8)
- property, *see* Personal property; Property; Real property
- release of right to sue is not supply, Policy P-218R

- rental, *see* Lease (or license)
- sale, *see* Sale
- seized or repossessed property, of, 183(2); Policy P-175
- separate, deemed
- • exempt multiple unit residential complex and taxable addition, 136(3)
- • residential complex and other real property, 136(2)
- • returnable beverage container, 226(2)
- • tax return preparation and tax refund discount, 158(b)
- • tour package, taxable and non-taxable portions, 163(2)
- service, *see* Service
- single vs. multiple, *see* Single supply
- taxable, *see* Taxable supply
- together with other supply, meaning of, Policy P-160R
- when constitutes taxable supply, 123(1)“taxable supply”
- zero-rated, 123(1)“zero-rated supply”, 165(3), Sch. VI, *see also* Zero-rated supplies

**Support capital**

- defined, for imported supplies between branches, 220(1)

**Support mechanisms for mobile homes**, Policy P-070R

**Support resource**

- defined, for imported supplies between branches, 220(1)

**Support service**

- provided by computer, place of supply for HST
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 32
- • before May 2010, *Place of Supply (GST/HST) Regulations* s. 10

**Supporting documentation (for input tax credit)**

- defined, *Input Tax Credit Information (GST/HST) Regulations* s. 2; NM 8.4 paras. 15, 33
- information required on, 169(4); *Input Tax Credit Information (GST/HST) Regulations*; NM 8.4 paras. 18–33

**Surety (under construction bond)**

- defined, 184.1(2)
- limitation on input tax credits, 184.1(2)(d)

**Surety bond**, *see* Construction: bond

**Surgeon**, *see* Medical

**Surgical equipment or supplies**

- institutional health care service, exempt, V-II-1“institutional health care service”(d), V-II-2

**Surgical prosthesis**

- exempt when supplied in health care facility, V-II-1“institutional health care service”(b)
- zero-rated, VI-II-25, 26; NM 4.2 paras. 43, 44

**Surgical stockings, zero-rated**, VI-II-35; NM 4.2 para. 51

**Suspended sentence**

- not permitted when minimum punishment provided, 331

**Swap**

- of inventory between registrants, 153(3)
- of land, 153(3); NM 19.5 paras. 71–75

**Sweetened baked goods, taxable**, VI-III-1(m); NM 4.3 paras. 87–94

**Sweetened ice waters, taxable**, VI-III-1(j); NM 4.3 paras. 71–73

## Topical Index

### Sweetening agents

- coated or treated fruits, nuts, seeds or popcorn, taxable, VI-III-1(e); NM 4.3 paras. 45–54
- filling or coating
- baked goods with, in quantities less than six, taxable, VI-III-1(m); NM 4.3 paras. 87–94
- bread products without, zero-rated, VI-III-1(m); NM 4.3 para. 94
- meaning of, NM 4.3 paras. 90–91
- zero-rated, VI-III-1

**Swine, zero-rated**, VI-IV-1; NM 4.4 para. 5

**Symbolic consideration**, *see* Nominal consideration, supply for

**Synagogue**, *see* Charity

**Syringe, for insulin, zero-rated**, VI-II-21; NM 4.2 para. 31

**Syrup-coated or -treated fruits, nuts, seeds or popcorn, taxable**, VI-III-1(e); NM 4.3 paras. 45–54

### System

- accounting, separate records maintained, 129(3)(b)
- inventory, sufficient not to require physical count on January 1 1991, for FST inventory rebate, 120(4)

## T

**TAN**, *see* Tax adjustment note

### TFSA

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- for financial services definition, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)
- for HST place of supply rules
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- trustee services, whether HST applies
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30

**Tablets, urinary-sugar or urinary-ketone testing, zero-rated**, VI-II-29; NM 4.2 para. 47

### Takeover fees

- deemed used in commercial activity (so input tax credit available), 186(2); NM 8.6 paras. 17–26
- whether accounts receivable of target corporation used in commercial activity, Policy P-013

### Talking book

- rebate on purchase by public service body, 259.1(2)(b); NM 13.4

**Tampons**, *see* Feminine hygiene product

**Tangible personal property**, *see also* Goods; Personal property; Property; Specified tangible personal property; Supply

- continuous freight movement of, *see* Freight transportation service
- defined, for Division IV.1, 220.01
- destroying or discarding for non-resident, service zero-rated, VI-V-19; NM 4.5.3 para. 34
- drop-shipped, 179
- self-assessment requirement, 217“imported taxable supply”(b), 219

- export of
- supply made outside Canada, not taxed, 142(2)(a), (b); Policy P-078R
- zero-rated, VI-V-1, 12; NM 4.5.2
- installed for non-resident supplier, rebate, 252.41
- lease of, *see* Lease (or license)
- personal property defined, 123(1)
- place of supply, 142(1)(a), (b), 142(2)(a), (b), 143
- place of supply for HST, IX-II, TIB B-078
- rebate to non-resident business for purchase of, 252(1)
- service relating to
- HST place of supply after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 15, 16, 29
- whether supply made in Canada, 142(1)(b), 142(2)(b)
- whether supply zero-rated, VI-V-7(e); NM 4.5.3 paras. 44–50
- situated in Canada
- meaning of, NM 4.5.3 paras. 44–50; Policy P-010, P-169R
- sold at duty-free shop, zero-rated, VI-V-11; NM 4.5.2 paras. 34–36
- sold to duty-free shop, zero-rated, VI-V-16; NM 4.5.2 paras. 34, 37–38
- specified, *see* Specified tangible personal property
- supply by non-resident, 180
- transitional rules, 337, *see also* Transitional rules (GST, 1991)
- used, defined, 123(1)“used tangible personal property”
- used specified, defined, 123(1)“used tangible personal property”

**Tapes and disks**, *see* Audio-cassette supplied with publication; Computer carrier media

**Tariff items**, *see* Customs Tariff

**Tarts, taxable where packaged less than six**, VI-III-1(m); NM 4.3 paras. 87, 89, 93, 96, 137

### Taverns

- supplies of food taxable, VI-III-1(q); NM 4.3 paras. 136–139

**Tax**, *see also* Net tax

- audit, *see* Audit by Canada Revenue Agency
- avoidance, *see* General anti-avoidance rule
- collected or deemed collected, included in net tax, 225(1)
- collection of, *see* Collection of tax
- Court, *see* Tax Court
- debt to Her Majesty, 313(1.1)
- defined, 123(1)
- re duties and fees, *Taxes, Duties and Fees (GST/HST) Regulations* s. 2(1)
- department, *see* Revenue Canada
- failure to pay, *see* Offences; Penalties
- fraction
- after March 1997, *see* Basic tax content
- defined
- before April 1997, 123(1)
- for coupon rules, 181(1)
- for manufacturer’s rebate, 181.1(e)
- 4/104, 12/112 or other factor for employee benefits, 173(1)(d)(vi)(B); NM 9.1 paras. 40–41, Appendix C; NM 9.2 para. 57, Appendix C
- imposition of, *see* Imposition of tax (charging provisions)

Tax (*cont'd*)

- incorrectly charged
- • input tax credit for, 296(2.1), 296(4.1) [repealed]
- • rebate of, 261
- municipal, exempt, V-VI-21
- • seizure of property for failure to pay, 183(10)
- • • redemption, 183(10.1), Policy P-198
- paid, credit for, *see* Input tax credit
- paid in error
- input tax credit for, 296(2.1), 296(4.1) [repealed]
- • rebate of, 261
- paid or payable
- defined, *Input Tax Credit Information (GST/HST) Regulations* s. 2
- rate of, *see* Rate
- rebate discounter or tax refund discounter, 158; NM 17.10
- return preparation and transmission, not a telecommunication service, TIB B-090
- when payable, 168, *see also* Time: tax payable

**Tax adjustment note**

- to transfer expenses from pension plan to employer, 232.01(3), 232.02(2); TIB B-XX4; Notice 261

**Tax adjustment transfer election**

- to transfer investment plan's net tax adjustments to manager, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55; Notice 260

**Tax advisor**

- penalty for misrepresentation by, 285.1

**Tax amount**

- defined, for information return for financial institutions, 273.2(1)

**Tax Court of Canada**

- appeal to
  - • after filing notice of objection, 302, 306–309
  - • determination of tax status on importation, 216(4)
  - • restrictions on
    - • • where insufficient detail on notice of objection, 306.1(1)
    - • • where right to object or appeal waived, 306.1(2)
- costs awarded against taxpayer, become tax debt, 313(4)
- defined, 123(1)
- extension of time by, to file notice of objection, 304
- extension of time to appeal, 305

**Tax credit, *see* Input tax credit**

**Tax credit amount (for ITC allocation of financial institution)**

- defined, 141.02(1)

**Tax credit rate (for ITC allocation of financial institution)**

- defined, 141.02(1)

**Tax debt**

- action to commence, 10-year limitation period, 313(2.1)–(2.8)
- collection of, *see* Collection of tax
- defined, 313(1)
- recoverable by the Crown, 313(1.1)

**Tax informant program, *see* Informant payments (for leads on international tax evasion)**

**Tax paid or payable, *see* Tax: paid or payable**

**Tax rate**

- federal (GST), 165(1), 212
- New Brunswick, *New Harmonized Value-added Tax System Regulations* s. 33.4
- Newfoundland & Labrador, *New Harmonized Value-added Tax System Regulations* s. 33.5
- Nova Scotia, *Nova Scotia HST Regulations* s. 2
- Ontario, Sch. VIII
- Prince Edward Island, *New Harmonized Value-added Tax System Regulations* s. 33.3(3)

**Tax recovery rate**

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(4)
- defined, for pension plan rebate, 261.01(1); TIB B-XX4

**Tax-extra or tax-inclusive pricing**

- assessment choice by CRA, Policy P-118R
- requirement to disclose, 223(1), (1.1)
- suing for unpaid tax, 224
- where invoice silent, Policy P-116

**Tax-free, *see* Exempt; Non-taxable; Zero-rated supplies**

**Tax-Free Savings Account, *see* TFSA**

**Tax-free savings plan, *see* TFSA**

**Tax-inclusive pricing, *see* Tax-extra or tax-inclusive pricing**

**Tax-paid goods**

- defined, 120(1)
- FST inventory rebate for, 120(3)
- items removed from, no rebate, Policy P-127

**Tax-relieved supply**

- defined, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 2

**Taxable benefit, *see* Benefit**

**Taxable percentage (of a tour package), 163(3)**

**Taxable portion (of a tour package), 163(3)**

**Taxable service (telecommunications and telecommunications programming)**

- defined, for repeal of Parts II.1 and II.2, 117(1)
- no tax after 1990, transitional rules, 117(2), (3)

**Taxable supply, NM 3.1 paras. 64–69, *see also* Commercial activity; Supply**

- activities deemed not to be, *see also* Supply
  - • sale of capital personal property not used in commercial activities, 200(3)
  - • sale of passenger vehicle or aircraft not used exclusively in commercial activities, 203(3)
- activities deemed to be, or supply deemed made, *see also* Supply
  - • appropriation of real property by individual, 190(2)(c)
  - • ceasing to use automobile or aircraft exclusively in commercial activities, 203(2)(a)
  - • election by public service body in respect of real property, 211(2), (4)
  - • forfeiture of deposit or other amount, 182
  - • payment of rebate by manufacturer, 181.1; GST 300-7-6



## Topical Index

### Taxable supply (*cont'd*)

- self-supply by builder of residential property, 191(1)–(4)
- deemed to be at nil consideration, upon election within corporate group, 156(2); NM 14.5
- defined, 123(1); NM 3.1 paras. 64–69
- release of right to sue is not taxable supply, Policy P-218R
- tax on, 165(1)

### Taxation area (Canada and continental USA)

- air travel within, not zero-rated, VI-VII-3; NM 28.3 para. 15
- defined, VI-VII-1(1); NM 28.3 para. 10

### Taxation year, *see also* Fiscal period; Fiscal year; *Income Tax Act* provisions; Reporting period

- defined, 123(1)
- election for fiscal year to be, 244(2)

### Taxi, *see also* Taxi operator

- excluded from recapture of Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(2)(f)

### Taxi business, *see also* Taxi operator

- defined, 123(1)

### Taxi operator

- becoming a registrant for other activities, 171.1(2)
- ceasing to be registrant for other activities, 171.1(3), 242(2.1)
- registration for other business activities, 240(3.1), 241(2)
- required to register, 240(1.1); NM 2.1 para. 2
- transitional credit for small supplier, 347; GST 200-9 paras. 20–24
- unregistered for other activities, 171.1(1), 241(2)
- variation of registration to exclude other activities, 242(2.1), 242(3)

### Taxidermy, Info Sheet GI-047

### Taxing statute

- defined, for importation of service from foreign branch, 217

### Taxpayer Relief (formerly Fairness)

- waiver of interest and penalty, 281.1; NM 16.3
- voluntary disclosures, NM 16.5; Information Circular 00-1R5
- wash transactions, NM 16.3.1

### Tea

- dispensed, taxable, VI-III-1(o.4); NM 4.3 para. 120

### Technical Information Bulletins, *see* “Technical Information Bulletins” tab (Binder P4)

- index of, NM 1.3

### Technical institute, *see also* Vocational school

- rebate for printed books, 259.1; NM 13.4
- whether public college, 123(1)“public college”

### Teeth, *see* Dental

### Telecommunication programming services

- pre-1991 tax
- rates of, historical list, GST 800-4
- repealed, 117(2), (3)

### Telecommunication service, *see also* Telephone

- defined, 123(1), *Interpretation Act* s. 35(1); NM 4.5.3 para. 40; TIB B-090
- HST place of supply rules

- after April 2010, IX-VIII; *New Harmonized Value-added Tax System Regulations* s. 31
- before May 2010, IX-VIII; *Place of Supply (GST/HST) Regulations* s. 9
- Internet access, TIB B-090
- 1-900 and 1-976 calls, place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 31
- before May 2010, *Place of Supply (GST/HST) Regulations* s. 9
- place of supply (in or outside Canada)
- billing location determined, 142.1(1)
- facility or instrument ordinarily in Canada, 142(1)(e) [repealed]
- facility or instrument ordinarily outside Canada, 142(2)(e) [repealed]
- two-out-of-three rule, 142.1(2)
- pre-1991 tax
- rates of, historical list, GST 800-4
- repealed, 117(2), (3)
- recapture of Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(f), (g), 28(2)(c)–(e), (g)
- supplied between municipal entities, taxable, V-VI-28(f)
- supplied to non-resident, zero-rated, VI-V-7(h), VI-V-22; NM 4.5.3 paras. 38–40
- voice telephony, TIB B-090
- whether taxable, *see* place of supply (above)
- zero-rated where supplied to unregistered non-resident telecom company, VI-V-22.1; NM 4.5.3 paras. 38–40

### Telecommunications

- defined, *Interpretation Act* s. 35(1)

### Telecommunications channel

- access to, recapture of Ontario/BC HST ITCs, 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(g), 28(2)(c)–(e), (g)
- dedicated, place of supply for HST, 136.4(2), IX-VIII-3
- defined, 136.4(1)
- place of supply
- GST (whether in/outside Canada), 142.1
- HST (whether in a participating province), IX-VIII-2

### Telecommunications facility

- defined, 123(1); NM 4.5.3 para. 40; TIB B-090

### Telegram, constitutes a record, 123(1)“record”

### Telegraph

- cables, oceanic, supply to non-resident for laying or repair, VI-V-2(c); NM 4.5.2 para. 21(c)
- communication device for disabled person, VI-II-2; NM 4.2 para. 1

### Telephone, *see also* Telecommunication service

- business, separate ITC allocation required, *Streamlined Accounting (GST/HST) Regulations* s. 21(2)
- coin-operated, calculation of tax, 165.1(1)
- communication device for disabled person, VI-II-2; NM 4.2 para. 31
- directory, “Government Directory” tab (Binder C1)
- disclosure of GST applicable, 223(1); *Disclosure of Tax (GST/HST) Regulations* s. 2(2)

Telephone (*cont'd*)

- equipment, *see* Telecommunications facility
- sales to Indians, documentation required, Info Sheet GI-127
- service, *see* Telecommunication service
- 1-900 and 1-976 calls, place of supply for HST
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 31
- • before May 2010, *Place of Supply (GST/HST) Regulations* s. 9

**Television**

- advertising, *see* Advertising
- decoder, for the hearing-impaired, zero-rated, VI-II-2; NM 4.2 para. 1
- tax on telecommunication programming (cable television), repealed, 117

**Temporary cessation of filing**, 238.1, TIB B-072

**Temporary importation**

- conveyances, Policy P-024R
- foreign rental vehicles
- • imported by Canadian residents
- • • resident outside Canada at least 48 hours, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations*, s. 3(m)
- • • resident not outside Canada at least 48 hours, partial tax, 215(2); *Value of Imported Goods (GST/HST) Regulations*, s. 15
- • • • HST, 212.1(2)(a), *New Harmonized Value-added Tax System Regulations*, s. 6.1
- • imported by non-residents, VII-1; *Non-residents' Temporary Importation of Baggage and Conveyances Regulations*
- goods from United States or Mexico
- • no GST on importation, VII-1
- • no HST on bringing into participating province, X-I-8
- service on, zero-rated, VI-V-4
- valuation of, *Value of Imported Goods (GST/HST) Regulations* s. 3; TIB B-031

**Temporary Importation Regulations**

- no tax on importation of certain goods described in, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(i)

**Temporary member**

- defined, for election between related corporations, 156(1); NM 14.5 paras. 10–13

**Temporary recapture of ITCs**, *see* Recapture of input tax credits

**Tenant**, *see also* Lease (or license)

- supply to by builder, *see* Self-supply rules

**Tenant inducement**, *see* Lease (or license): inducement

**Termination**, *see also* Cancellation

- contract, fee paid, 182; Policy P-218R
- of commercial activity, things done deemed in course of commercial activity, 141.1(3)
- of continuous journey, defined, VI-VII-1(1), IX-VI-1; NM 28.3 para. 11
- of registration, *see* Ceasing to be a registrant

**Territorial government, application of GST**, 122; TIB B-006; NM 18.2

**Testamentary trust**

- defined, 123(1)

**Testing service**

- goods imported for, *Goods Imported for Certification Remission Order*
- of electronic filing, before permitted, NM 7.5 paras. 33–34
- provided to non-resident, whether zero-rated, VI-V-21; NM 4.5.3 para. 36
- taxable, 146(a), V-VI-21

**Testing strips**

- blood or urinary, zero-rated, VI-II-29; NM 4.2 para. 47
- blood-coagulation, zero-rated, VI-II-29.1(b)

**Theatre**, *see* Place of amusement

**Therapist**, *see* Health care services, exempt

**Therapy**

- neuromuscular stimulation, device for, zero-rated, VI-II-41
- service, *see* Health care services, exempt: therapy
- standing stimulation, device for, zero-rated, VI-II-41

**Third party**

- demand, *see* Garnishment (of amounts payable to tax debtor)
- penalty for misrepresentation by, 285.1
- policyholder for group insurance, Policy P-161 (obsolete), P-182R
- remittance of tax by, Policy P-131R

**Third-party demand**, *see* Garnishment (of amounts payable to tax debtor)

**Threshold amounts**, *see also* Dollar amounts in legislation and regulations

- defined, s. 249, s. 129.1(1), 245, 247, 248, and 249
- for election to file annually, 249(1); GST 500-2-1
- for election to file quarterly, 249(2); GST 500-2-1

**Threshold period**

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 15(3)

**Ticket**, *see also* Admission; Lottery; Prizes; Travel agent

- single, for international travel, VI-VII-1(1)“continuous journey”; NM 28.3 paras. 2–4
- used as coupon for discount, 181(1)

**Tillage equipment, zero-rated**, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(c); NM 4.4 Schedule

**Tim Horton's rule**

- point of sale rebate for prepared food up to \$4, 234(4); Info Sheet GI-065; *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 1, s. 11

**Timber resource**

- processing of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(g), (p)

**Timberland**

- place of extraction constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)

**Time**, *see also* Interest; Penalties

- assessment, for, 298
- consideration deemed due, 152
- extension of, for filing notice of objection or appeal, 303–305

## Topical Index

### Time (*cont'd*)

- limits, *see* Limitation period
- reassessment, for, 298
- tax collected to be remitted, 228, 280
- tax payable, 168; GST 300-6
  - agreement in writing, 152(1)(c); GST 300-6-4
  - combined supplies, 168(8); GST 300-6-16
  - consignment sales, 168(3); GST 300-6-9
  - construction contracts, 168(2), (7); GST 300-6-13; NM 19.1 paras. 72–80, 92–97
  - continuous supplies, 168(4); GST 300-6-6
  - deposits, 168(9); GST 300-6-8; NM 19.1 paras. 66–71
  - general rule, 168(1); GST 300-6-1
  - goods brought into HST province, 220.05(2)
  - holdbacks, 168(7); GST 300-6-14; NM 19.1 paras. 81–84
  - override rule, 168(3); GST 300-6-11
  - partial payments, 168(2); GST 300-6-7
  - real property, 168(5); GST 300-6-5; NM 19.1 paras. 59–84, 92–97
  - supply completed, 168(3); GST 300-6-11
  - value not ascertainable, 168(6); GST 300-6-15

### Timeshares, NM 19.2.4 paras. 19–21; Policy P-064 (obsolete)

- excluded from non-resident rebate, 123(1)“short-term accommodation”(b)(i)

### Timing, *see* Time: tax payable

### Tips and gratuities

- not taxed where voluntary, 153 (Q & A)

### Tissue, human, zero-rated, VI-II-25

### Title to property

- information or certificate exempt, V-VI-20(e)(i)

### Tobacco, *see also* Excisable goods

- constitutes excisable goods, 123(1)“excisable goods”
- excise taxes on, Sch. II; GST 800-1
- excluded from non-resident business rebate for goods exported, 252(1)(a)
- export of, tax on, GST 800-4
- inventory tax, 29–34 [repealed]
- leaves, whether zero-rated, VI-IV-7; NM 4.4 para. 33
- manufactured, imported by mail, taxable, VII-7; *Mail and Courier Imports (GST/HST) Regulations* s. 3(a); *Courier Imports Remission Order* s. 2“goods”(a); *Postal Imports Remission Order* s. 2“goods”(a)
- not eligible for public service body rebate, rules, *Public Service Body Rebate (GST/HST) Regulations* s. 4(1)(e); TIB B-025
- products, exported in bond, zero-rated, VI-V-3; NM 4.5.2 paras. 26, 27

### Toilet articles, *see* Cosmetic

### Toilet seat designed for disabled individual, zero-rated, VI-II-20; NM 4.2 para. 30

### Toll-free telephone lines

- excluded from recapture of Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations, No. 2*, s. 28(2)(c)

### Tolls, exempt, V-VIII; NM 28.1

- international ferry, zero-rated, VI-VII-14; NM 28.1 paras. 2–52

### Tools, jigs, molds, dies and fixtures

- mechanics’ tools, *see* Apprentice mechanics’ tools
- supplied to non-resident, zero-rated, VI-V-14; NM 4.5.3 paras. 46, 47

### Toothpaste or tooth powder, *see* Cosmetic

### Toronto

- municipal land transfer tax, not included in consideration for GST/HST, *Taxes, Duties and Fees (GST/HST) Regulations* s. 3(a)(i.1)

### Toronto Pan American Games, *see* Pan American Games and Parapan American Games

### Tort

- payment for, not a supply, Policy P-218R

### Tortoise shell, articles made of

- excise tax on, I-5(b); GST 800-1

### Total A amounts

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

### Total B amounts

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

### Total F amounts

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

### Total gross revenue

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 16(1)

### Total tax charged in respect of a property or service

- defined, 259(1)“non-creditable tax charged”

### Total tax recovery rate election, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 43

### Total threshold amount

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(3)

### Tour, *see also* Tour guide service; Tour operator; Tour package

- excluded from municipal transit service, V-VI-1

### Tour guide service, 163(3)“tour package”

### Tour operator, NM 27.3; NM 28.3

- meaning of, NM 27.3 paras. 18–19
- rebate of GST paid in error, NM 28.3 paras. 37–39; Policy P-037
- unregistered, accommodation rebate before 2018, 252.1(3); Info Sheet GI-033

### Tour package, NM 27.1

- defined, 163(3), 252.4(0.1); NM 27.1 paras. 3–5; Info Sheets GI-032, GI-044
- HST transition
- non-taxable portion zero-rated, VI-VI-1; NM 27.1 para. 15
- Ontario/BC (2010), Info Sheet GI-071
- PEI (2013), Info Sheet GI-143
- provincially taxable portion, 163(2.1)
- short-term accommodation included in, before 2018, 252.1; NM 27.3
- taxable and non-taxable portions, 163(2); NM 27.1 paras. 8–14

**Tourism, NM 27**

- board, *see* Para-municipal organization
- literature
- no GST on importation, VII-3
- no HST on bringing into participating province, X-I-12

**Tourist literature, no tax on importation, VII-3**

**Tourist rebate, 252–252.2, *see also* Non-resident: rebate**

**Tourists' baggage**

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-3

**Tournament, *see* Competitive event**

**Tow truck operators, *see* Towing service**

**Towing service**

- zero-rated as interline freight transportation service, NM 28.2 para. 26

**Town or township, *see* Municipality**

**Tracheostomy supplies, zero-rated as medical devices, VI-II-5.2; NM 4.2 para. 10**

**Tractor, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(a)**

**Trade, adventure in the nature of, *see* Adventure in the nature of trade**

**Trade accreditation, courses exempt, V-III-6, 8; Policy P-231**

**Trade-in (of used property)**

- defined, for HST transitional rule for vehicles, 354.1(b)
- input tax credit to dealer, 176(1) [repealed]; TIB B-084
- subsequent determination that tax was payable, Policy P-146 (obsolete)
- reduces consideration of new property, 153(4), (5); TIB B-084
- vehicle leased in HST province before April 1997, 354.1

**Trade name**

- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; NM 4.5.3 paras. 51, 52
- used in business in Canada, 217“imported taxable supply”(c.1)

**Trade secret**

- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; NM 4.5.3, paras. 51, 52
- used in business in Canada, 217“imported taxable supply”(c.1)

**Trade union**

- constitutes a person, 123(1)“person”
- deemed resident in a province, 132.1(1)(c)
- deemed resident in Canada, 132(1)(c)
- exemption for membership dues, 189; GST 400-3-7
- exemption for supplies from or to labour organization, V-VI-26
- payment to employer for worker's time spent on union business, non-taxable, 164.2

**Trademark**

- supply by public service body of use of, deemed not to be a supply, 135(b)
- supply to non-resident, zero-rated, 142(2)(c), VI-V-10; NM 4.5.3 paras. 51, 52

- used in business in Canada, 217“imported taxable supply”(c.1)

**Trader or dealer in financial instruments or money**

- constitutes listed financial institution, 149(1)(a)(iii)

**Traffic lights**

- installing, replacing, repairing or removing, exempt, V-VI-21.1(a)

**Trail mix**

- taxable, VI-III-1(i); NM 4.3 para. 70

**Trailer**

- agricultural, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(iv.1)
- commission servicing fees, Policy P-119
- excluded from definition of mobile home, 123(1)
- lease of land for, V-I-7(b); NM 19.2.2 para. 16
- park
  - defined, 123(1); NM 19.2 para. 52
  - residential, *see* Residential trailer park
  - right to use, 163(3)“tour package”
- travel, *see* Travel: trailer

**Train, *see* Passenger transportation service; Railway**

**Training**

- courses, *see* Educational services; Vocational school
- of individual to use guide dog, zero-rated, VI-II-33; NM 4.2 para. 49
- provided for non-resident businesses, zero-rated, VI-V-18; NM 4.5.3, para. 33
- provided outside Canada, whether taxable, 217“imported taxable supply”(a)(ii)
- to cope with disability or disorder, VI-II-14, 15

**Training service**

- defined, V-II-15

**Transaction**

- avoidance, for general anti-avoidance rule, 274(3); TIB B-045
- includes arrangement or event
  - for general anti-avoidance rule, 274(1)“transaction”
  - for importation of service from foreign branch, 217“transaction”
- with related non-residents, disclosure, 294

**Transfer, *see also* Sale; Supply**

- constitutes supply, 123(1)“supply”
- of farmland to related person and self as joint tenants, Policy P-109
- of money, constitutes financial service, 123(1)“financial service”(a)
- of ownership, *see* Ownership, transfer of
- of possession, *see* Possession
- of property
  - before 1991, *see* Transitional rules (GST, 1991)
  - between permanent establishments of a person, 132(4), 220
  - not at arm's length, joint liability for transferor's tax owing, 325
  - on satisfaction of debt, Policy P-120
  - under agreement of sale, constitutes sale, 123(1)“sale”

## Topical Index

### Transfer (*cont'd*)

- of security interest, not a supply, 134; Policy P-115, P-120, P-122
- payment, whether a supply, TIB B-067; Policy P-061

### Transit, *see also* Passenger transportation service

- authority defined, V-VI-1“transit authority”
- goods in, not subject to HST, 220.03; TIB B-XX5
- services exempt, V-VI-24

### Transit pass

- exempt as service, V-VI-1“municipal transit service”

### Transition rebate (BC withdrawal from HST), Info Sheet GI-157

### Transition tax (BC withdrawal from HST), Info Sheet GI-156

### Transitional credit for small business, 346, 347; GST 200-9

- time limit for application, Policy P-002 (obsolete)

### Transitional new housing rebate

- defined, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 1

### Transitional rules (6% to 5% rate)

- allowances, Info Sheet GI-039
- cemetery arrangements (prepaid), Info Sheet GI-040
- funerals (prepaid), Info Sheet GI-040
- new housing rebates, 256.7–256.77; Info Sheet GI-043
- price adjustments, Info Sheet GI-042
- rate reduction, 165(1) (History); Info Sheet GI-038
- reimbursements, Info Sheet GI-039
- returned goods, Info Sheet GI-042
- streamlined accounting, Info Sheet GI-041

### Transitional rules (7% to 6% rate)

- allowances, Info Sheet GI-014
- cemetery arrangements (prepaid), Info Sheet GI-016
- funerals (prepaid), Info Sheet GI-016
- new housing rebates, 256.3–256.6; TIB B-096; Info Sheet GI-043
- price adjustments, Info Sheet GI-018
- rate reduction, 165(1) (History); Info Sheet GI-013
- real property, TIB B-096
- reimbursements, Info Sheet GI-014
- returned goods, Info Sheet GI-018
- streamlined accounting, Info Sheet GI-017

### Transitional rules (BC withdrawal from HST, 2013), *see* British Columbia: withdrawal from HST

### Transitional rules (FST), TIB B-001; GST 500-6-6, *see also* Federal Sales Tax (FST); New housing rebate; Transitional rules (GST, 1991)

- cable television tax, repealed, 117
- condominium unit, *see* real property (below)
- continuous supplies, 118(7)
- FST inventory rebate, 120; GST 900
- goods, tax on, 118(1), (2)
- instalment contracts, 118(3)–(6)
- limited partnership for residential condominium units, 336(5)
- new housing rebate, 121; GST 900-1
- real property
  - limited partnership for condominium construction, 336(5)

- refunds of FST after 1990, 70.1
- seized and salvaged property, Policy P-114 (obsolete)
- telecommunications and telecommunications programming tax, 117
- wholesaler’s licence, cancellation of, 119(2)

### Transitional rules (GST, 1991), TIB B-001; GST 500-6-6, *see also* Transitional rules (FST); Transitional rules (HST)

- admissions, 341(4)
- agreement before 1991 for sale of goods, 337(1.1)
- budget payment arrangements, 338
- construction contracts, progress payments, 339
- continuous supplies, 337(2), (3)
- equal billing plan arrangements, 338
- freight transportation services, 343
- funeral arrangements, 344; Policy P-071R (obsolete)
- goods, *see* tangible personal property (below)
- holding companies registered before June 10, 1993, Policy P-140 (obsolete)
- instalment base for 1991, 237(5) [repealed]; *Transitional Instalment Base Percentage (GST/HST) Regulations*; TIB B-030; GST 500-2-1, 500-2-2
- joint ventures, 273(6)–(7)
- leases, 340(3), (6), (7)
- legal services, 341.1(1); Policy P-041 (obsolete)
- lifetime memberships, 345
- liquidator’s services, 341.1(2); Policy P-041 (obsolete)
- passenger transportation services, 342
- personal representative’s services, 341.1(2); Policy P-041 (obsolete)
- progress payments, 339
- property, *see* real property *and* tangible personal property (below)
- real property, 336
  - agreement of sale entered into before October 14, 1989
    - condominium complex, 336(4)
    - residential condominium unit, 336(3)
    - single unit residential complex, 336(2)
  - possession or ownership transferred before 1991, 336(1)
- receiver’s services, 341.1(2); Policy P-041 (obsolete)
- rent and royalties, 340
- rules deemed in force before 1991
  - last acquisition or importation, determination of, 195.2(3)
  - self-supply rules, 121(5), V-I-14; NM 19.2.1 para. 33
- sale of business before October 1992, *see* Sale: business: before October 1992
- seizure of property before March 28/91, Policy P-093 (obsolete), P-096 (obsolete)
- services, 341
- streamlined accounting, *Streamlined Accounting (GST/HST) Regulations* ss. 11–14 (repealed); TIB B-028
- tangible personal property, 337
  - agreement for sale or delivery before 1991, 337(1.1)
  - completed supply, 337(10)
  - continuous supplies, 337(7), (8)
  - goods returned after 1990, 337(9) [repealed]
  - leases, 340(3), (6), (7)
  - newspaper and magazine subscriptions, 337(10)
  - prepaid supplies to consumers, 337(7), (8)

Goods and Services Tax, Annotated

Transitional rules (GST, 1991) (*cont'd*)

- transitional credit for small businesses, 346, 347; GST 200-9; Policy P-002 (obsolete)
- transportation services, 342, 343
- trustee's services, 341.1(2); Policy P-041 (obsolete)

**Transitional rules (HST, 1997) in Atlantic provinces,**  
348–363.2; TIB B-077

- admissions, 356(4), (5)
- announcement date, defined, 348
- budget payment arrangements, 352(13), 353
- concert tickets, 356(5)
- construction contract signed before October 23/96, 351(8)
- continuous supplies, 352(5), (6), 353
- equal billing plan, 352(12), 353
- financial institutions, instalments, 363(2); TIB B-083R
- freight transportation services, 359
- funeral arrangements, 360; Policy P-071R (obsolete)
- goods
  - brought into a participating province, 349(4)
  - imported, 349(3)
  - sold, 349(2), 352
- implementation date, defined, 348
- importations, 349(3)
  - drop-shipped property, 352(4)
- instalment calculations, 363
- leases and licences, 354
  - provided together with services, 354(4.1)
- lifetime memberships, 356(6)
- legal services, 357(1)
- liquidator's services, 357(2)
- option to purchase property on lease, 352(1.1)
- passenger transportation services, 358
- personal property, 349(2), (4), 352
- personal representative's services, 357(2)
  - completed supply, 352(10)
  - prepaid rent or royalties, 354(1)
- progress payments on construction contract, 351(8)
- real property, 349(1), 350, 351
- receiver's services, 357(2)
- rents and royalties, 354
- reporting period change, 363.1
- services, 349(2), 352, 356
  - provided together with lease, 354(4.1)
- show tickets, 356(5)
- streamlined accounting election revocation, 363.2
- trade-in of vehicle before April 1997 towards new lease, 354.1
- transportation services, 358, 359
- trustee's services, 357(2)
- vehicle trade-in on lease, 354.1

**Transitional rules (HST, 2010) in Ontario and BC,** *New Harmonized Value-added Tax System Regulations [NHRegs]* ss. 38–55; *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 48–58 [for commentary see under s. 348]

- admissions, NHRegs s. 48; Info Sheet GI-058
- amounts collected as HST before July 2010, NHRegs s. 40(1)

- amounts paid as HST before July 2010, NHRegs s. 40(2)
- bringing property into province, NHRegs s. 39(4)
- budget payment arrangements, NHRegs s. 46; Info Sheet GI-076
- combined supply, NHRegs s. 52
- continuous supplies, NHRegs ss. 40(3), 45, 46; Info Sheet GI-076
- direct sellers, NHRegs s. 54; Info Sheet GI-069
- equal billing plan arrangements, NHRegs s. 46
- funeral services, NHRegs s. 47; Info Sheet GI-074
- general, NHRegs s. 39(1)
- goods, *see under* property (below)
- importations
  - commercial goods, NHRegs s. 39(3)
  - consumer goods, NHRegs s. 39(2)
- independent sales contractors, NHRegs s. 54; Info Sheet GI-069
- leases, *see under* property (below)
- memberships, NHRegs s. 48; Info Sheet GI-057
- Nova Scotia, *Nova Scotia HST Regulations, 2010* ss. 3–14, 19
- progress payments, NHRegs s. 51
- property, NHRegs ss. 39, 41
  - goods, NHRegs ss. 39(1), 41(1); Info Sheet GI-070
  - intangible, Info Sheet GI-059
  - leases, NHRegs s. 42
  - option to purchase contained in lease, NHRegs s. 41(10)
  - real property, *see* real property (below)
  - returns and exchanges, NHRegs s. 50
  - self-assessment Oct 15/09 – April 2010, NHRegs s. 41(5)–(8)
- real property, *New Harmonized Value-added Tax System Regulations, No. 2 [NHRegs#2]*, ss. 48–58
  - general rule, NHRegs#2 s. 49
  - leases, Info Sheet GI-092
  - residential complex
    - agreement signed before June 19/09 (Ont.) or Nov. 19/09 (BC), NHRegs#2 s. 48(1)“qualifying date”
      - assignment of agreement, NHRegs#2 s. 51(2), 52(2), 53(2)
      - grandfathering from HST, NHRegs#2 s. 51(1)(d), 52(1)(d), 53(1)(d)
      - resale before occupancy, NHRegs#2 s. 51(3)–(7), 52(3)–(7), 53(3)–(9)
      - transitional tax to offset PST not paid, NHRegs#2 s. 51(1)(e), 52(1)(e), 53(1)(e); Info Sheet GI-095
    - rebate of estimated provincial retail sales tax, NHRegs#2 ss. 56–57; Info Sheets GI-088, GI-089
- rents, NHRegs s. 42
- returned or exchanged goods, NHRegs s. 50
- reporting period change, NHRegs s. 57
- services, NHRegs ss. 39(1), 43; Info Sheet GI-056
  - acquired from another province, NHRegs s. 39(6)
  - freight transportation, NHRegs s. 43(13); Info Sheet GI-053
  - passenger transportation, NHRegs s. 43(12); Info Sheet GI-054
  - passes, NHRegs s. 49; Info Sheet GI-055
- streamlined accounting election revocation, NHRegs s. 58
- subscription to newspaper or magazine, NHRegs s. 41(9)

## Topical Index

### **Transitional rules (HST, 2013) in PEI, *New Harmonized Value-added Tax System Regulations* [NHRRegs] ss. 58.2–58.45** [for commentary see Sch. VIII]

- admissions, NHRRegs s. 58.31; Info Sheet GI-139
- amounts collected as HST before April 2013, NHRRegs s. 58.22(1)
- amounts paid as HST before April 2013, NHRRegs s. 58.22(2)
- bringing property into province, NHRRegs s. 58.21(4)
- budget payment arrangements, NHRRegs s. 58.28; Info Sheet GI-162
- combined supply, NHRRegs s. 58.35
- continuous supplies, NHRRegs ss. 58.22(3), 58.27; Info Sheet GI-162
- direct sellers, NHRRegs s. 58.37
- equal billing plan arrangements, NHRRegs s. 58.28
- funeral services, *see* services: funerals (below)
- general, NHRRegs s. 58.21(1)
- goods, *see under* property (below)
- importations
  - commercial goods, NHRRegs s. 58.21(3)
  - consumer goods, NHRRegs s. 58.21(2)
- independent sales contractors, NHRRegs s. 58.37
- leases, *see under* property (below)
- memberships, NHRRegs s. 58.31; Info Sheet GI-137
- prepaid funeral and cemetery arrangements, Info Sheet GI-142
- progress payments, NHRRegs s. 58.34
- property, NHRRegs ss. 58.21, 58.23
  - goods, NHRRegs s. 58.21(1), 58.23(1); Info Sheets GI-160, GI-161
  - intangible, Info Sheet GI-136
  - leases, NHRRegs s. 58.24
  - option to purchase contained in lease, NHRRegs s. 58.23(10)
  - real property, *see* real property (below)
  - returns and exchanges, NHRRegs s. 58.33
  - self-assessment Nov 8/012–January 2013, NHRRegs ss. 58.23(5)–(8)
- real property, *New Harmonized Value-added Tax System Regulations, No. 2* [NHRRegs#2], ss. 58.01–58.11
  - floating home, Info Sheet GI-145
  - general rule, NHRRegs#2 s. 58.02
  - leases, Info Sheet GI-163
  - mobile home, Info Sheet GI-145
  - owner-built home, Info Sheet GI-145
  - residential complex, Info Sheets GI-144, GI-152
  - agreement signed before Nov 9/12, NHRRegs#2 ss. 58.04–58.06
    - assignment of agreement, NHRRegs#2 ss. 58.04(2), 58.05(2), 58.06(2)
    - grandfathering from HST, NHRRegs#2 ss. 58.04(1)(d), 58.05(1)(d), 58.06(1)(d)
    - resale before occupancy, NHRRegs#2 ss. 58.04(3)–(4), 58.05(3)–(4), 58.06(3)–(4)
    - transitional tax to offset PST not paid, NHRRegs#2 ss. 58.04(1)(e), 58.05(1)(e), 58.06(1)(e)
  - rebate of estimated provincial retail sales tax, NHRRegs#2 ss. 58.09–58.1; Info Sheet GI-151
- rents, NHRRegs s. 58.24
- returned or exchanged goods, NHRRegs s. 58.33; Info Sheet GI-161
- services, NHRRegs ss. 58.21(1), 58.25; Info Sheet GI-135
  - acquired from another province, NHRRegs s. 58.21(6)
  - freight transportation, NHRRegs s. 58.25(13); Info Sheet GI-140
  - funerals, NHRRegs s. 58.29; Info Sheet GI-142
  - passenger transportation, NHRRegs s. 58.25(12); Info Sheet GI-138
    - passes, NHRRegs s. 58.32; Info Sheet GI-141
  - subscription to newspaper or magazine, NHRRegs s. 58.23(9)
  - tour packages, Info Sheet GI-143

### **Transitional rules (HST, 2016, for NB and NL rate increases), *New Harmonized Value-added Tax System Regulations* ss. 33.4–33.5** (History)

- consequential amendments, *New Harmonized Value-added Tax System Regulations* ss. 58.48–58.57

### **Transitional rules (HST, 2016, for PEI rate increase), *New Harmonized Value-added Tax System Regulations* s. 33.3(3)** (History)

- consequential amendments, *New Harmonized Value-added Tax System Regulations* ss. 58.57–58.62

### **Transitional rules (HST, BC withdrawal, 2013), *see* British Columbia: withdrawal from HST**

### **Transitional Tax Adjustment**

- payable on grandfathered housing
  - Ontario/BC, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 51(1)(e), 52(1)(e), 53(1)(e)
  - PEI, *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 58.04(1)(e), 58.05(1)(e), 58.06(1)(e); Info Sheets GI-144, GI-150
  - penalty for failure to report, *Electronic Filing and Provision of Information (GST/HST) Regulations*, ss. 6, 7

### **Transmission of electrical power**

- joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(f)

### **Transmission of telecommunication service**

- effect on place of supply
  - GST, 142.1(2)
  - HST before July 2010, IX-VIII-2; TIB B-078

### **Transportation, *see also* Freight transportation service; Passenger transportation service**

- pass, transitional rules
  - GST, 342(2.1), (3)
  - HST (Atlantic provinces, 1997), 358(3), (4); TIB B-077
  - HST (PEI, 2013), *New Harmonized Value-added Tax System Regulations* s. 58.32; Info Sheet GI-141
- place of supply, for HST
  - after April 2010, IX-VI-4–5; *New Harmonized Value-added Tax System Regulations* ss. 21–22
  - before May 2010, IX-VI; NM 28.3 paras. 32–35
  - rebate program, 68.4; GST 800-1 paras. 21–23
- services
  - in Canada, zero-rated as part of international travel, VI-VII-2, 3; NM 28.3 paras. 13–16; Policy P-037
  - made outside Canada, not taxed, 217“imported taxable supply”(a)(v)
  - zero-rated, VI-VII; NM 28.2, 28.3
  - to or from Canada, includes through Canada, Policy P-142 (obsolete)
  - tour package, 163

Transportation (*cont'd*)

- transitional rules
- • GST, 342, 343
- • HST, 358, 359; TIB B-077

**Travel**, *see also* Passenger transportation service

- agent, *see* Travel agent
- allowances, paid to employee, partner or volunteer, 174; Policy P-075R
- assistance services provided to non-resident tour operator, Policy P-144 (obsolete)
- compensation for, to amateur performer or competitor, V-VI-11
- international, zero-rated, VI-VII-2, 3, 4, 5; NM 28.3
- services, zero-rated, *see* Tour package
- trailer, *see also* Residential trailer park
  - • excluded from definition of mobile home, 123(1)
  - • lease of land for, V-I-7(b); NM 19.2.2 para. 16
  - • whether mobile home, residential unit or residential complex, Policy P-104R

**Travel agent**

- commission on zero-rated travel, zero-rated, VI-VII-5.1
- service of issuing, delivering etc., ticket
  - • HST place of supply before July 2010, IX-VI-4.1
  - • zero-rated, VI-VII-5

**Traveller's cheque, constitutes money**, 123(1)“money”

**Travellers' exemptions**, VII-1

- adjustment to 48-hour exemption, VII-1.2

**Traveller's tobacco**

- GST on importation, VII-1.1

**Treasurer**, *see also* Officer

- authorized to sign documents, 279(a)
- liable to pay or remit tax for unincorporated body, 324

**Treatment**, *see* Health care services, exempt; Medical: devices

**Trees**, *see also* Vegetation

- taxable, NM 4.4 para. 2

**Trial goods, no FST inventory rebate**, Policy P-127

**Tribunal**, *see* Court

**Trophy**

- awarded outside Canada or participating provinces
  - • no GST on importation, VII-2
  - • no HST on bringing into participating province, X-I-11
- imported for award in Canada, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(k)

**Trotting horse-race, bets on pari-mutuel system exempt**, V-VI-5.2

**Truck**, *see also* Motor vehicle

- rented, temporary importation of by Canadian resident, calculation of tax, *Value of Imported Goods (GST/HST) Regulations* s. 15:A(a)(i)

**Trucking**, *see* Carrier; Dump truck operator; Freight transportation service

**Trust**, *see also* Estate; Trustee

- acquisition of property as residence for beneficiary, 190(1)(f)(ii)

- appropriation of property for beneficiary, 172(2)
  - associated with another person, 127(3)(b)
  - bare, *see* Bare trust
  - beneficiaries, *see* Beneficiary
  - clearance certificate, 270
  - company,
    - • list of GST status of products and services, TIB B-057
  - remittance over \$50,000 required to be made through, 278(3)(a); NM 7.5 para. 3
  - constitutes a person, 123(1)“person”
  - contribution of property to (settlement) deemed supply for income tax proceeds, 268
  - deemed, when tax collected, 222(1), (3)
  - defined, 130.1(a) (certain Quebec arrangements)
  - distribution of property by, deemed supply for income tax proceeds, 269
  - interest in, constitutes financial instrument, 123(1)“financial instrument”(d)
  - *inter vivos*, *see* *Inter vivos* trust
  - non-resident
    - • whether required to self-assess financial institution HST, 217.1(1)(b)(iv); *Financial Services and Financial Institutions (GST/HST) Regulations* s. 5
  - partner of partnership, ITC for purchases relating to partnership, 272.1(2)(b)
  - personal, *see* Personal trust
  - registration of, NM 2.1 para. 14(e)
  - restriction on ITCs where property leased to beneficiary, 170(1)(c)(iv); NM 8.2 para. 20
  - sale of real property by, when exempt, V-I-9; Policy P-135 (obsolete)
  - segregated fund of insurer deemed to be, 131
  - tax collected deemed held in, 222(1), (3)
  - testamentary, *see* Testamentary trust
- Trust company**, *see also* Financial institution; Listed financial institution
- constitutes financial institution, 149(1)(a)(iii)
  - financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 26
  - GST treatment of products and services, TIB B-057; NM 17.2
- Trustee**
- corporation authorized to offer services as (trust company), 149(1)(a)(ii)
  - fees of, transitional rules
    - • GST, 341.1(2); Policy P-041 (obsolete)
    - • HST, 357(2); TIB B-077
  - holding funds for prepaid funeral arrangement
    - • GST, 344; Policy P-071R (obsolete)
    - • HST, 360; Policy P-071R (obsolete); TIB B-077
  - in bankruptcy, *see* Bankruptcy
  - liable for obligations of trust, 267.1(2), (3)
  - services taxable
    - • not financial services, 123(1)“financial service”(q), (t)
    - • place of supply of services for HST
      - • • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30



## Topical Index

### Trustee (*cont'd*)

- before May 2010, *Place of Supply (GST/HST) Regulations* s. 8
- pre-April 1997 services, HST, 357(2); TIB B-077
- pre-1991 services, 341.1(2); Policy P-041 (obsolete)
- provided on bankruptcy, 265(1)(a)
- whether an “officer”, 123(1)“office”(c)

**Tuition fees, exempt**, V-III-2, V-III-6, V-III-7, V-III-8, V-III-11, V-III-16; Policy P-231, *see also* Educational services

### Tunnel

- construction of, to link Canada and USA, supplies to international authority zero-rated, VI-VIII-2; NM 18.3 paras. 19–22

**Turkeys, zero-rated**, VI-IV-1; NM 4.4 para. 5

**Tutoring, exempt**, V-III-9; *Equivalent Courses (GST/HST) Regulations*; TIB B-014

### Two out of three rule

- for determining whether telecommunication service taxable
- GST, 142.1(2)
- HST before July 2010, IX-VIII-2; TIB B-078

## U

### Uber

- treated as taxi, 123(1)“taxi business”; Info Sheet GI-196

### Ultimate recipient

- defined, re buying groups, 178.6(1); NM 1.5

**Ultrasound services**, *see* Radiological services

### Unaccompanied child

- supervision of
- excluded from child-care exemption, V-IV-1
- takes HST status of travel service, IX-VI-4(b)
- takes status of zero-rated travel service, VI-VII-4(b)

**Unbottled water**, *see* Water

**Uncertainty as to amount of GST**, 168(6); GST 300-6-15

### Underprivileged individuals

- classes or activities for, exempt, V-VI-12
- defined by CRA, GST 300-4-4
- institutional care for, exempt, V-IV-2
- recreational camp for, exempt, V-VI-13

### Underwriting

- constitutes exempt financial service, 123(1)“financial service”(h)
- zero-rated, when provided to non-resident, VI-IX-1(e)

**Undisclosed principal**, 177(1) [repealed], (1.1) [repealed]

### Undivided interest

- in property transferred by tax debtor, fair market value, 325(1.1)

**Undue delay in issuing invoice**, 152(1)(b)

**Unincorporated organization**, *see also* Association

- application to be deemed a branch, 130; NM 2.4 paras. 21–24
- assessment of binding on each representative, 299(3.1)
- compliance by, 324
- election to be considered same person, 130
- execution of documents for, 279(a)

- obligations of officers and members, 324
- residence of
- in a province, 132(1)(b)
- in Canada, 132(1)(b)
- service of notice on, how done, 333(1)(c)
- when a person, 123(1)“person”; NM 2.1 paras. 14(g), 15; NM 2.4 para. 20
- who constitutes an officer of, 123(1)“officer”

**Unintelligible provision**, 123(1)“basic tax content”, 363(2)

**Union**, *see* Credit union; Trade union

### Unit

- defined, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 1
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)

**Unit trust**, *see also* Distributed investment plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(xii)

### United Nations

- publications of
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-1

**United States**, *see also* Foreign government

- air travel to, not zero-rated, VI-VII-1(1)“taxation area”, VI-VII-3(a); NM 28.3 paras. 10, 15
- based in Newfoundland, *American Bases in Newfoundland Remission Order, 1990*
- bridge or tunnel to, supplies for construction of zero-rated, VI-VIII-2
- currency, transactions in, 159; NM 3.6
- joint projects with Canadian government, *Joint Canada-United States Government Projects Remission Order*
- temporary importations from
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-8
- university in, whether a “university”, Policy P-214R
- visiting forces, *Visiting Forces (Part IX of the Excise Tax Act) Remission Order*

**University**, *see also* Charity; Educational services; Public institution; Public sector body; Public service body

- athletic fees (mandatory), exempt, V-III-7.1
- constitutes public institution or not, 123(1)“public institution”
- constitutes public sector body, 123(1)“public sector body”
- constitutes public service body, 123(1)“public service body”
- courses, V-III; GST 300-4-3
- diploma or degree, exempt, V-III-7
- non-degree, program of two or more courses, exempt, V-III-16
- not exempt under general exemption for charities, V-VI-2(l), (m)
- professional or trade accreditation, exempt, V-III-6

University (*cont'd*)

- • second language instruction, V-III-11
- • vocational, exempt, V-III-8
- defined, 123(1); Policy P-214R, P-220
- domestic, Policy P-220
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); NM 17.7 para. 5
- exempt supplies, V-III, *see also* Educational services
- foreign-based, Policy P-214R
- food services supplied to, exempt, V-III-14
- mandatory fees, exempt, V-III-7.1
- meal plan, exempt, V-III-13
- multiple capacities, apportionment of public service body rebate, 259(4.1), (7), (8)
- real property supplied by, V-VI-25
- rebate for printed books, 259.1; NM 13.4
- rebate of 67% of GST paid, 259(1)“specified percentage”(d), 259(3)(a); TIB B-025; GST 500-4-3
- rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(iv)
- student council fees, exempt, V-III-7.1
- student residence, *see* Student residence
- tuition, exempt, V-III-7, V-III-7.1

**Unpaid municipal taxes and redemption by the previous owner**, 183(10.1), Policy P-198

**Unpaid debt**, *see* Bad debts

**Unreasonable**, *see* Reasonable

**Unrecoverable tax amount**

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(1)

**Unregistered foreign carriers**

- supplies for use in international transportation, zero-rated, VI-V-2; NM 4.5.2 paras. 21–25; NM 4.5.3 paras. 1–4; Policy P-076, P-142 (obsolete)

**Unsatisfied debt for tax owing, directors of corporation liable**, 323(2)(a), (6)

**Unused total purchase credit**

- defined, 153(4.1)B(ii)B<sub>1</sub>

**Unvouchered meal expenses and employee rebates**, Policy P-028 (obsolete)

**Urinary appliance, zero-rated**, VI-II-25, 26; NM 4.2 paras. 43–44

**Urinary catheter**

- intermittent, zero-rated, VI-II-25.1

**Urinary-ketone testing strips, reagents and tablets, zero-rated**, VI-II-29; NM 4.2 para. 47

**Urinary-sugar testing strips, reagents and tablets, zero-rated**, VI-II-29; NM 4.2 para. 47

**Urine**

- pregnant mares, taxable, NM 4.4 para. 2

**Urine testing**, *see* Laboratory services

**Use**, *see also* Change in use of capital property

- in Canada, meaning of, NM 4.5.3 Appendix C; Policies P-004, P-180 (obsolete)
- in commercial activities
  - • input tax credit for, 169(1), (2)
  - • method of determining, 141.01(5); NM 8.3 paras. 33–49; GST 700-5-1
  - • • financial institutions, 141.02; TIB B-098, B-099
  - • 90% or more deemed to be 100%, 123(1)“exclusive”, 141(1)–(4)
  - • real property that includes residential and non-residential portions, 141(5)

**Used goods and used tangible personal property**, GST 400-3-6, *see also* Capital property; Supply

- acquired for supply (before 1994), Policy P-158 (obsolete)
- export of, recovery of tax paid, 176(2) [repealed], 176(4.1) [repealed]
- FST inventory rebate for, 120(1)“tax-paid goods”(c), 120(3)(b)
- input tax credit on acquisition of, 176(1) [repealed]; Policy P-146 (obsolete); TIB B-084
- jewellery, etc., *see* Used specified tangible personal property
- returnable containers, 176(1); TIB B-002, B-038
- trade-in for new property
  - • input tax credit to dealer, 176(1) [repealed]; Policy P-146 (obsolete); TIB B-084
  - • reduces consideration of new sale, 153(4), (5); TIB B-084
- used specified tangible personal property, *see also* Specified tangible personal property
  - • defined, 123(1) [repealed]
  - used tangible personal property defined, 123(1)

**Used housing**

- sale of, exempt, V-I-2, 3, 4, 5; NM 19.2.1 paras. 20–39; Info Sheet GI-004

**Used specified tangible personal property**, GST 400-3-6, *see also* Specified tangible personal property; Used goods and used tangible personal property

- defined, 123(1)“used tangible personal property”

**Used tangible personal property**, *see* Used goods and used tangible personal property

**User fees**

- exempt, 189.1

**Utensils, designed for disabled persons**

- zero-rated, VI-II-38; NM 4.2 para. 56, 57

**V**

**Vacant land**

- last used as a residence, 123(1)“residential unit”(f)
- whether sale exempt, V-I-9; NM 19.5 paras. 3–19; Info Sheet GI-003

**Vacation credits**

- for resorts outside Canada, Policy P-200R

**Vacation properties**

- purchase, use and sale of, Info Sheet GI-025

**Validity period (for transportation pass)**

- defined

## Topical Index

### Validity period (for transportation pass) (*cont'd*)

- for Ontario/BC 2010 transition, *New Harmonized Value-added Tax System Regulations* s. 49(1)
- for Nova Scotia 2010 transition, *Nova Scotia HST Regulations* s. 1(1)
- for PEI 2013 transition, *New Harmonized Value-added Tax System Regulations* s. 58.32(1)
- HST transition for Nova Scotia (2010), *Nova Scotia HST Regulations* ss. 6, 19(2)(g)(ii)(B), 19(3)(f)

### Valour, medal or trophy won for

- no GST on importation, VII-2
- no HST on bringing into participating province, X-I-11

### Value, *see also* Dollar amounts in legislation and regulations

- appeal on question of, on importation of goods, 216(6)
- consideration, of, *see* Consideration
- imported goods, of, for tax under Division III, 215; *Value of Imported Goods (GST/HST) Regulations*; TIB B-031
- market, *see* Fair market value
- not ascertainable, tax payable when ascertainable, 168(6); GST 300-6-15
- passenger vehicle, limited to dollar cap for input tax credit, 201, 202(1); NM 8.2 paras. 23–30

### Value for duty

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

### Van, *see also* Automobile; Freight transportation service; Motor vehicle

- conversion to accommodate wheelchair, zero-rated, VI-II-18.1
- converted for wheelchair, rebate, 258.1, 258.2; TIB B-086
- rented, temporary importation of by Canadian resident, calculation of tax, *Value of Imported Goods (GST/HST) Regulations* s. 15:A(a)(i)

### Vancouver Olympics, *see* Olympic Games and Paralympic Games

### Variation of agreement

- GST rate reduction anti-avoidance rules, 274.1, 274.11
- HST anti-avoidance rules, *New Harmonized Value-added Tax Regulations* ss. 35–36

### Vegetables

- picker or harvester, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(b)(vii); Finance news release 93-039
- platters of, prepared, taxable, VI-III-1(o.3); NM 4.3 paras. 114–118
- zero-rated, as food, VI-III-1; NM 4.3 para. 5

### Vegetation

- removing, cutting, pruning, treating or planting, exempt, V-VI-21.1(c)

### Vehicle, *see also* Automobile; Motor vehicle; Specified motor vehicle

- fuel-inefficient, excise tax on, I-6

### Vending machine, *see also* Coin-operated device

- food or beverages sold in
  - not exempt, in school cafeteria, V-III-12
  - taxable, VI-III-1(p); NM 4.3 paras. 134–135
  - water, zero-rated, V-VI-23, VI-III-2; Info Sheet GI-011
- water sold in, zero-rated, V-VI-23, VI-III-2; Info Sheet GI-011

### Vendor, *see* Supplier

### Venture

- business, establishing in Canada, advisory services zero-rated, VI-V-9; NM 4.5.3 para. 28; Policy P-173
- in the nature of trade, *see* Adventure in the nature of trade
- joint, *see* Joint venture

### Verification, *see* Audit

### Vessel, *see also* Ship or boat

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

### Veterans Affairs, Department of

- Vetcraft shop, supply of poppy or wreath, V-VI-27

### Veterinary drugs, not zero-rated, VI-I-2; NM 4.1 para. 5

### Vice-President, *see* Officer

### Video linkup, *see* Telecommunication service

### Video games, calculation of tax, 165.1(2)

### Video lottery terminal, *see* Gaming machine

### Video poker, *see* Gaming machine

### Village, *see* Municipality

### Violin lessons, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; TIB B-014

### Vision correction, *see* Eye: glasses

### Visiting forces

- rebate for GST/HST paid, 261; NM 18.3 paras. 19–22
- remission of GST, *Visiting Forces (Part IX of the Excise Tax Act) Remission Order*

### Visitor Rebate Program

- before April 2007 or grandfathered, Info Sheet GI-026; NM 27.3 Appendix E

### Visitors to Canada, *see also* Non-resident

- rebate for accommodation
  - before April 2007 or grandfathered, 252.1; NM 27.3 Appendix E; Info Sheet GI-026
  - paid before 2018, included in tour package, 252.1(2); NM 27.3; Info Sheet GI-032
- rebate for exported goods before April 2007 or grandfathered, 252(1); Info Sheet GI-026

### Visual artist, *see* Artist

### Vitamins

- taxable, VI-III-1; NM 4.3 paras. 21–23; Policy P-240; Info Sheet GI-001

### Vocational courses, exempt, V-III-8; Policy P-231, *see also* Educational services

- solo flying time, Policy P-034R

### Vocational school, *see also* Educational services; Technical institute

- courses, V-III; GST 300-4-3
  - not exempt under general exemption for charities, V-VI-2(1)
  - professional or trade accreditation, exempt, V-III-6
  - vocational, exempt, V-III-8; Policy P-231
- defined, V-III-1; Policy P-039 (obsolete), Policy P-229

### Voice telephone

- considered telecommunication service, TIB B-090

### Volume rebates or discounts, 181.1, 232(2)

- effect on FST inventory rebate, TIB B-040

Volume rebates or discounts (*cont'd*)

- effect on FST paid before 1991, 118 (Analysis); TIB B-034
- self-assessment on prepaid supplies (transitional)
- • GST, 340.1
- • HST, 355; TIB B-077

**Voluntary disclosure**, GST 500-3-4; NM 16.5

**Voluntary registration**, *see* Registration (for GST/HST): voluntary

**Voluntary transfer**, *see* Quitclaim

**Volunteers**

- allowances paid to, by charity or public institution, 174(a)(iii); NM 9.3; Policy P-075R
- certain activities of charities or other public sector body performed by, exempt, V-VI-3, 4, 5
- reimbursement of, by charity or public institution, 175; NM 9.4; Policy P-075R

**Voucher**, *see also* Coupon

- constitutes a record, 123(1)“record”
- for travel, VI-VII-1(1)“continuous journey”; NM 28.3 paras. 2–4
- used as a coupon for discount, 181(1)

## W

**Wafer, of gold, silver or platinum**, *see* Precious metal

**Wagon**

- agricultural, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(iv.1)

**Waiver**

- of obligation to file deceased’s return, by Minister, 267.1(4)
- of penalty and interest by Minister, 281.1; NM 16.3
- • wash transaction, TIB B-074; NM 16.3
- • when demand for payment met on time, 280(7); NM 16.2 para. 40(c)
- • when total under \$25, 280(6) [before April 2007], 280.2; TIB B-100; NM 16.2 paras. 28, 40(b)
- of penalty for not providing information, by Minister, 284
- of reconsideration of assessment, to permit direct appeal to Tax Court, 301(4)
- of right to object to assessment
- • no appeal to Tax Court, 306.1(2)
- • no objection permitted, 301(1.6)
- of solicitor-client privilege, 293(15)
- of time limit for assessment, 298(7)
- • revocation, 298(8)

**Walker for disabled person, zero-rated**, VI-II-14; NM 4.2 para. 22

**War**, *see* Munitions of war

**Warehouse**

- bonded, *see* Bond: goods held in
- storage charges, excluded from drop-shipment rules, 179(5)
- sufferance, *see* Sufferance warehouse services, zero-rated
- type “B”, *see* Sufferance warehouse services, zero-rated

**Warrant**, *see* Search warrant

**Warranty**, *see also* Maintenance: contract

- booklet, *see* Warranty booklet

- extended, taxable, 123(1)“insurance policy”(a)
- goods exported for repair under, no tax on importation, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(j)
- goods imported for repair under, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(d)
- goods imported for repair or replacement under, no tax
- • where goods repaired, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(d)
- • where goods replaced, VII-5.1
- parts in respect of warranty provided by non-resident, zero-rated, VI-V-13; NM 4.5.2 paras. 43–45; NM 4.5.3 paras. 29, 30
- payment under, not a financial service, 123(1)“financial service”(n)
- product, taxable, 123(1)“insurance policy”(a)
- real property, taxable, 123(1)“insurance policy”(a)
- reimbursement, input tax credit, 175.1
- repair services performed outside Canada, VII-5 (Analysis)
- replacement parts
- • no GST on importation, VII-5
- • no HST on bringing into participating province, X-I-14
- • supplied to non-resident, zero-rated, VI-V-13; NM 4.5.2 paras. 43–45; NM 4.5.3 paras. 29, 30
- service in respect of warranty provided by non-resident, zero-rated, VI-V-13; NM 4.5.3 paras. 29, 30

**Warranty booklet**

- excluded from printed books rebate, 259.1(1)“printed book”(f)
- meaning of, Policy P-227 (obsolete)

**Wash transaction**

- overclaim of input tax credit on, 296(4)(a)
- waiver of penalty and interest above 4% of tax, 281.1; TIB B-074; NM 16.3

**Washing machine**

- in residential complex, exempt, V-I-13.3; NM 19.2.2 paras. 23–24

**Waste disposal**

- joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(i)

**Watches and clocks**

- excise tax on, I-5(a); GST 800-1

**Water**, Info Sheet GI-022

- bottled for human consumption, zero-rated as food, VI-III-1
- continuous supply of, *see* Continuous supply (electricity, gas, etc.)
- delivery charges, exempt, V-VI-23; Info Sheet GI-011
- distribution system, installation and maintenance by municipality, exempt, V-VI-22
- drinking, zero-rated, V-VI-23, VI-III-1(r), VI-III-2, NM 4.3 paras. 35–42; Info Sheet GI-022
- ferrying over, exempt or zero-rated, V-VIII-1, VI-VII-14; NM 28.1
- fruit-flavoured, taxable, VI-III-1(d); NM 4.3 para. 41
- haulers, *see* Water haulers
- removal by municipality, exempt, V-VI-21.1(b)
- resources, rights to take, 146(c), 162, V-VI-20(k); Policy P-110R

## Topical Index

### Water (*cont'd*)

- spring, single serving taxable, VI-III-1(n); NM 4.3 para. 32; Info Sheet GI-022
- unbottled
- • exempt, V-VI-23; Info Sheet GI-011
- • zero-rated, VI-III-1(r), VI-III-2; NM 4.3 paras. 35–42; Info Sheet GI-022

### Water haulers

- supplies exempt, V-VI-23; Info Sheet GI-011

### Web site access charges

- characterization as service or intangible property, TIB B-090

### Web site hosting

- characterization as service or intangible property, TIB B-090
- excluded from recapture of Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(2)(e)
- zero-rated as exported service, VI-V-7; TIB B-090

### Wedding cake, whether zero-rated, NM 4.3 para. 100

### Weed cutting service, by municipality, exempt, V-VI-21; Policy P-177R

### Week

- calculation of, part-week included, *Value of Imported Goods (GST/HST) Regulations*, s. 2(2)

### Well, *see* Oil or gas well

### Wharf rentals for floating home, exempt, V-I-13.2; NM 19.2.2 para. 22

### Wheelchair, zero-rated, VI-II-14; NM 4.2 para. 22

- lift, zero-rated, VI-II-14; NM 4.2 para. 22
- ramp, zero-rated, VI-II-16, VI-II-17; NM 4.2 paras. 24, 25
- vehicle converted to accommodate
- • conversion zero-rated, VI-II-18.1; NM 4.2 paras. 27, 28
- • lease of vehicle, reduced GST, 258.1(7); TIB B-086
- • rebate of part of GST on importation, 258.1(6), 258.2; TIB B-086
- • rebate of part of GST on purchase, 258.1(2)–(5); TIB B-086

### When tax payable, *see* Time: tax payable

### Wholesale auctions, 177(1.3)

### Wholesaler, *see* Licensed wholesaler

### Wild birds, feed for not zero-rated, VI-IV-2

### Wild rice, *see* Water: products grown in

### Wild turkeys

- zero-rated, VI-IV-1; NM 4.4 para. 5

### Wildlife park, *see* Place of amusement

### Wilful default or failure, *see* Offences; Penalties

### Wind power

- generation or evaluation of, right to use land deemed not a supply, 162(2)(d)

### Winding-up of corporation, 272, *see also* Corporation; Receiver

- cancellation of registration, 242; NM 2.7 para. 3(d)
- certificate before distribution of property, 270
- effect on ITC allocation method of financial institution, 141.02(5)

- liquidator appointed to carry out, constitutes receiver, 266(1)“receiver”(d)
- non-financial institution into financial institution, 205(7)
- where 90% or more owned by parent corporation, 272, *Amalgamations and Windings-Up Continuation (GST/HST) Regulations*; TIB B-007

### Wine, *see also* Alcoholic beverages

- de-alcoholized, taxable, Policy P-081R
- excise taxes on, 27; GST 800-1, 800-4

### Winnings, *see* Bets; Prizes

### Winnipeg Commodity Exchange, NM 17.1 para. 37

### Wire, supply by means of, *see* Continuous supply (electricity, gas, etc.)

### Withdrawal of tax collected from trust, 222(2)

### Witnesses, at inquiry, rights of, 276(5)

### Wood

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)
- stumpage fees, no tax, 162(1)
- taxable, NM 4.4 para. 2

### Wool

- livestock used to produce, zero-rated, VI-IV-1; NM 4.4 para. 4
- not further processed than washed, zero-rated, VI-IV-6; NM 4.4 para. 32
- processed, taxable, NM 4.4 para. 2

### Work of art, *see* Specified tangible personal property

### Work site, *see* Remote work site

### Work space in home, *see* Home office expenses

### Working interest

- in mine or oil or gas well, supply of, Policy P-128R2

### Wreaths, *see* Poppies and wreaths (for Remembrance Day)

### Writer, *see* Author

### Writing, *see also* Agreement

- defined, *Interpretation Act* s. 35(1)
- document not required to be in, 123(1)“record”

### Writing off

- bad debt, *see* Bad debts
- inventory, ineligible for FST inventory rebate, 120(1)“tax-paid goods”
- penalties and interest, by Minister, 280(6) [before April 2007], 280.2, 281.1; TIB B-100; NM 16.2, 16.3

## X

### X-ray services, *see* Radiological services

## Y

### Yacht

- lease of by non-resident, whether taxable, Policy P-193R

### Year, *see also* Calendar year; Fiscal year; Taxation year

- defined, *Interpretation Act* 37(1)

### Yeshiva, *see* School

### Yoghurt

- drinks, NM 4.3 paras. 21, 32; Info Sheet GI-036
- frozen, *see* Frozen yoghurt

## Goods and Services Tax, Annotated

### Yoghurt (*cont'd*)

- single servings, zero-rated, VI-III-1(n); NM 4.3 para. 73
- zero-rated, VI-III-1

### Yukon

- provincial government entities that pay no GST, 122 (Analysis); NM 18.2 para. 6
- tax payable by Indians, NM 3.1 paras. 11–12

## Z

### Zapper software (or hardware)

- use, possession, manufacture or sale of,
  - administrative penalty, 285.01
  - no limitation period for assessment, 298(1)(e)
  - criminal offence, 327.1

### Zero-rated supplies, Sch. VI; GST 300-3

- agriculture, VI-IV; NM 4.4
- basic groceries, VI-III; NM 4.3
- defined, 123(1)
- exports, VI-V; NM 4.5.2; NM 4.5.3, *see also* Exports
- ferry services, VI-VII-14; NM 28.1
- financial services exported, VI-IX; GST 300-3-9

- fishing, VI-IV; NM 4.4; Info Sheet GI-049
- food, VI-III; NM 4.3
- freight transportation, VI-VII; NM 28.2, 28.3
- international organizations and officials, VI-VIII; NM 18.3
- medical devices, VI-II; NM 4.2
- no GST on importation of most, VII-6
- no HST on bringing into participating province, X-I-15, X-II-2
- passenger transportation, VI-VII; GST 300-3-7
- prescription drugs, VI-I; NM 4.1
- taxed at 0%, 165(3)
- tour package, non-taxable portion, VI-VI; NM 27.1

### Zoning of property

- information or certificate exempt, V-VI-20(e)(iii)