

GST/HST Memoranda Series

1.2 Canada Revenue Agency GST/HST Rulings Centres

November 2006

Overview

This memorandum contains a list of offices across Canada that deal with GST/HST technical enquiries. If you wish to contact one of these offices by telephone, please call one of the following toll-free numbers:

1-800-959-8287 (service in English)

1-800-959-8296 (service in French).

If you are in the Province of Quebec, please call the following toll-free number:

1-800-567-4692 (Revenu Québec)

If you are hearing disabled and have access to a telephone device for the deaf (TTY), call 1-800-465-5770 (in Canada only).

Note

This memorandum replaces GST Memorandum 1.2, *Canada Revenue Agency GST/HST Rulings Centres*, dated August 2006.

Atlantic Region

Atlantic GST/HST Rulings Centre
P.O. Box 638
1557 Hollis Street
Halifax, Nova Scotia B3J 2T5

Fax: 902-426-3062



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Canada Revenue
Agency

Agence du revenu
du Canada

La version française du présent mémorandum est intitulée *Bureaux des décisions en matière de TPS/TVH de l'Agence du revenu du Canada*.

Canada

1.2 Canada Revenue Agency GST/HST Rulings Centres

Ontario Region Ottawa GST/HST Rulings Centre Fax: 613-957-8481
333 Laurier Avenue West, 4th Floor
Ottawa, Ontario K1A 0L9

Hamilton GST/HST Rulings Centre Fax: 905-527-0790
P.O. Box 2220
55 Bay Street North
Hamilton, Ontario L8N 3E1

The Hamilton GST/HST Rulings Centre also delivers its services through the following locations:

Toronto Centre Tax Services Office Fax: 416-952-5031
1 Front Street West, 1st Floor West
Toronto, Ontario M5J 2X6

London Tax Services Office Fax: 519-645-5501
451 Talbot Street, 11th Floor
London, Ontario N6A 5E5

Prairie Region Prairie GST/HST Rulings Centre Fax: 204-984-7002
325 Broadway Avenue
Winnipeg, Manitoba R3C 4T4

The Prairie GST/HST Rulings Centre also delivers its services through the following locations:

Saskatoon Tax Services Office Fax: 306-975-4418
340-3rd Avenue North
Saskatoon, Saskatchewan S7K 0A8

Calgary Tax Services Office Fax: 403-233-6200
Harry Hays Building
220-4th Avenue South East
Calgary, Alberta T2G 0L1

Edmonton Tax Services Office Fax: 780-495-7527
9700 Jasper Avenue
Edmonton, Alberta T5J 4C8

Pacific Region Pacific GST/HST Rulings Centre Fax: 604-691-4178
1166 West Pender Street, 15th Floor
Vancouver, British Columbia V6E 3H8

GENERAL ENQUIRIES

General enquiries about the GST/HST should be directed to Business Enquiries at one of the following toll-free numbers:

1-800-959-5525 (English service)

1-800-959-7775 (French service)

All GST/HST memoranda and other CRA publications are available on the CRA Web site at the following address: www.cra-arc.gc.ca/tax/technical/gsthst-e.html.