

Publication**Current Version**

Revised or new publications have been side-barred for quick reference.

GST/HST BROCHURES

GST/HST Information for Auctioneers	Revised Oct 1998 – RC4008 Eng/Fr
GST/HST Information for Suppliers of Publications	Revised 2006 – RC4103 Eng/Fr
GST/HST Information for Taxi and Limousine Drivers	Revised 2006 – RC4125 Eng/Fr
GST/HST Telefile	2000 – RC4199 Eng/Fr
Harmonized Sales Tax and the Provincial Motor Vehicle Tax	Revised 2006 – RC 4100 Eng/Fr
Information on Tax Relief for Indians and Bands on Certain Settlements	1994 (no reprints/use up stock) R3310-3310A
Quick Method of Accounting for GST/HST	Revised 2003 – RC4058 Eng/Fr
Special Quick Method of Accounting for Public Service Bodies	Revised 2006 - RC4247 Eng/Fr
Tax Refund for Business Travel to Canada	Revised 2006 – RC 4117 Eng/Fr
Tax Refund for Non-Resident Travel Organizers and Foreign Conventions	Revised 2006 – RC4160 Eng/Fr
Tax Refund for Visitors to Canada	Revised 2003- RC4031 Eng/Fr

GST/HST GUIDES

Compliance and Enforcement Policy – “A Blueprint for Fairness”	Mar. 92 Eng/Fr
Doing Business in Canada –GST/HST Information for Non-Residents	Revised 2006 – RC4027 Eng/Fr
GST/HST Rebate for Partners	Revised 2003 – RC4091 Eng/Fr
First Nations Tax (FNT)	Revised January 2005 – RC4072 Eng/Fr
First Nations Goods and Services Tax (FNGST)	Revised June 2006 – RC4365 Eng/Fr
General Information for GST/HST Registrants	Revised 2006– RC4022 Eng/Fr
GST/HST Calculation Guide	2000 – RC4045 Eng/Fr
GST/HST General Rebate Application	Revised January 2005- RC4033 Eng/Fr
GST/HST Information for Charities	Revised 2005– RC4082 Eng/Fr
GST/HST Information for the Construction Industry	Revised 99 – RC4052 Eng/Fr
GST/HST Information for Freight Carriers	Revised 2006– RC4080 Eng/Fr
GST/HST Information for Municipalities	Revised 2006 – RC4049 Eng/Fr
GST/HST Information for Non-Profit Organizations	Revised 2006 – RC4081 Eng/Fr
GST/HST Information for Suppliers of Publications	Revised 2006 – RC4103 Eng/Fr
GST/HST Information for Selected Listed Financial Institutions	Revised 97 – RC4050 Eng/Fr
GST/HST Information for the Travel and Convention Industry	Revised July 2006 – RC4036 Eng/Fr.
GST/HST New Housing Rebate	Revised May 2001 – RC4028Eng/Fr
GST/HST New Residential Rental Property Rebate	Revised June 2006 – RC4231 Eng/Fr
GST/HST Public Service Bodies’ Rebate	Revised 2006 – RC4034 Eng/Fr
Guide for Canadian Small Businesses	Revised 2006 – RC-4070 Eng/Fr

OBSOLETE GUIDES AND BROCHURES

Administration of the GST in the Province of Quebec

Incorporated in all GST/HST Publications

Basics for Farmers	
Basics for Fishermen	
Basics for Owners of Bed and Breakfast Accommodations	
Basics for Restaurateurs and Food Vendors	
Basics for Self-Employed Construction Tradespeople	Replaced by RC4052
Basics for Self-Employed Craftspeople	
Basics for Self-Employed Hairstylists, Beauticians and Barbers	
Basics for Self-Employed Performing Artists	
Basics for Self-Employed Truck Owners/Operators	Replaced by RC4080
Charities	Replaced by RC4082
Doing Business in Canada-GST Information for Non-Residents	Replaced by RC4027
Elections and Applications	
Electronic Filing and Remitting	Replaced by RC4079
Employee and Partner Rebate	Replaced by RC4091 and T4044
Excise Tax Transportation Rebate Program	
General Information for GST Registrants	Replaced by RC4022
GST General Rebate Application	Replaced by RC4033
GST/HST Information for Non-Resident Incentive Travel Organizers	Replaced by RC4160
GST/HST Information for Non-Resident Meeting Planners and Convention Organizers	Replaced by RC4160
GST/HST Information for Non-Resident Tour Operators	Replaced by RC4036
GST Information for Non-Resident Meeting Planners and Convention Organizers	Replaced by RC4037
GST Information for Non-Resident Tour Operators	Replaced by RC4035
GST/HST Information for Providers of Accommodation and Meeting Facilities	Replaced by RC4036
GST Publications	
Guide for Small Businesses	Replaced by RC4070
How the GST Applies to Independent Sales Contractors	
Information for Arts and Entertainment	
Information for Drug Store Operators	
Information for Employers on Employee Benefits	
Information for Farmers	
Information for Fishermen	
Information for Food Services Industry	
Information for Freight Carriers	Replaced by RC4080
Information for Grocery and Convenience Stores	
Information for Health Care Professionals	
Information for Home Buyers	
Information for Municipalities	Replaced by RC4049
Information for Non-Profit Organizations	Replaced by RC4081
Information for Non-Residential Construction Industry	Replaced by RC4052
Information for Residential Builders and Land Developers	Replaced by RC4052
Information for Non-Resident Suppliers of Publications	Replaced by RC4103
Information for Property and Hotel Managers	
Information for Retailers	
Information for Self-Employed Salespersons	
Information for Taxi and Limousine Operators	Replaced by RC4125
Information for Travel Agencies and Tour Operators	Replaced by 4036
Quick Method of Accounting	Replaced by RC4058
How the GST Applies to Independent Sales Contractors	
Setting a New Standard: A 7-Point Plan for Fairness (GST/HST)	Feb. 99 – RC4149 Eng/Fr
Should I Register?	Replaced by The Business Number and Your Revenue Canada Accounts - Rev. 97(RC2E)
Should I Register?: Information for Non-Residents	
Simplified Methods for Claiming Input Tax Credits and Rebates	

GST/HST INFO SHEETS

These are plain language technical publications designed to provide clear and concise explanations of specific issues relating to the GST/HST.

GI-001	Products Commonly Described as Dietary Supplements
GI-002	Sales of Farmland by Individuals
GI-003	Sales of Vacant Land by Individuals
GI-004	Sales by Individuals of Owner-Occupied Homes
GI-005	Sale of a Residence by a Builder Who is an Individual
GI-006	ABM Services (June 2005 - The Canada Revenue Agency (CRA) is currently reviewing its position on the application of the GST/HST to certain transactions involving ABMs that are not located at banks or other financial institutions.)
GI-007	Operating a Bed and Breakfast in Your Home
GI-008	Harbour Authorities
GI-009	Consigned Goods
GI-010	Auctioneers
GI-011	Water Haulers
GI-012	Agents
GI-013	Reduction in the Rate of the GST/HST
GI-014	Applying the GST/HST Rate Reduction to Allowances and Reimbursements
GI-015	GST/HST Rate Reduction and Purchasers of New Housing
GI-016	Applying the GST/HST Rate Reduction to Prepaid Funeral and Cemetery Arrangements
GI-017	GST/HST Rate Reduction - Streamlined Methods of Accounting for Small Businesses
GI-018	GST/HST Rate Reduction - Application to Price Adjustments, Adjustments for GST/HST Overcharged, and Returned Goods

GST MEMORANDA

Memoranda that have been amended but not fully revised are indicated by an asterisk*. In such cases, the date of the last issuing of the memoranda is in brackets.

GST 300-3-8	International Organizations and Officials	April 23, 1993
GST 300-3-9	Financial Services	August 17, 1992
GST 300-4-2	Health Care Services (May 31/91)	November 17, 1993 *
GST 300-4-3	Educational Services (Jan.10/92)	January 25, 1994 *
GST 300-4-4	Child and Personal Care Services (Nov. 26/91)	December 16, 1993 *
GST 300-4-6	Public Sector Bodies	May 31, 1991
GST 300-4-7	Financial Services (Mar.27/91)	December 2, 1993 *
GST 300-6	Time of Liability	September 14, 1990
GST 300-6-1	General Rule	January 10, 1992
GST 300-6-2	Payments	March 26, 1991
GST 300-6-3	Invoices	March 20, 1991
GST 300-6-4	Agreements in Writing	January 15, 1991
GST 300-6-6	Continuous Supplies	January 10, 1992
GST 300-6-7	Partial Payments	January 15, 1992

GST 300-6-8	Deposits	January 15, 1991
GST 300-6-9	Consignment Sales	March 27, 1992
GST 300-6-10	Coin-Operated Devices	January 10, 1992
GST 300-6-11	Override Rule	January 23, 1992
GST 300-6-16	Combined Supplies	January 11, 1991
GST 300-7	Value of Supply	September 14, 1990
GST 300-7-6	Manufacturers' Rebates	February 13, 1991
GST 300-7-7	Co-operative Advertising	April 24, 1991
GST 300-7-8	Early/Late Payments	February 11, 1991
GST 300-7-10	Foreign Currency	March 15, 1994
GST 300-8	Imported Goods	February 06, 1991
GST 300-9	Imported Services and Intangible Property	January 02, 1991
GST 400	Input Tax Credits	May 18, 1990
GST 400-1-1	Full Input Tax Credits	February 25, 1991
GST 400-1-2	Documentary Requirements	November 08, 1990
GST 400-2	Restrictions – General	March 28, 1991
GST 400-3-1	Becoming and Ceasing to be a Registrant	April 01, 1992
GST 400-3-2	Employee and Shareholder Benefits	February 19, 1992
GST 400-3-3	Special Cases – Food, Beverages and Entertainment	October 04, 1991
GST 400-3-4	Passenger Vehicles and Aircraft	September 12, 1992
GST 400-3-5	Property and Services for Non-Financial Institutions	January 08, 1992
GST 400-3-6	Used or Specified Tangible Personal Property	March 24, 1993
GST 400-3-7	Dues in Respect of Employment	March 25, 1991
GST 400-3-9	Capital Personal Property	March 27, 1992
GST 400-3-11	Allowances and Reimbursements	February 07, 1992
GST 400-4	Public Sector Bodies	January 18, 1991
GST 500-2	Returns and Payments	March 25, 1991
GST 500-2-1	Authorized Fiscal Periods and Reporting Periods	December 21, 1990
GST 500-2-2	Instalments	February 08, 1991
GST 500-2-4	Calculation of Liability	March 19, 1991
GST 500-2-6	Other GST Returns	January 23, 1991
GST 500-3	Assessments and Penalties	October 04, 1991
GST 500-3-1	Tax Audits	March 20, 1992
GST 500-3-2	Penalties and Interest (Mar. 6/92)	March 16, 1994 *
GST 500-3-2-1	Cancellation or Waiver of Penalties and Interest	March 14, 1994
GST 500-3-3	Collection and Enforcement Activities	December 05, 1991
GST 500-3-4	Voluntary Disclosure	June 28, 1991
GST 500-4-2	Municipal Rebates	January 15, 1991
GST 500-4-3	Universities, School Authorities and Public Colleges	May 10, 1991
GST 500-4-6	Employee and Partner Expenses	March 20, 1992
GST 500-4-8	Non-Profit Organizations	May 31, 1991
GST 500-4-9	Charitable Organizations	May 31, 1991
GST 500-6-2	Provincial Governments	March 19, 1993
GST 500-6-9	General Anti-Avoidance Rule	June 07, 1991
GST 500-6-10	Gambling, Bets and Games of Chance	May 01, 1992
GST 500-7	Interaction Between the <i>Excise Tax Act</i> and the <i>Income Tax Act</i>	November 26, 1991
GST 600-1	Simplified Accounting Methods for Small Businesses	April 29, 1994
GST 600-2	Special Quick Method Accounting System – Charities, Qualifying Non-Profit Organizations and Selected Public Service Bodies	March 28, 1991
GST 700-4	De Minimis Financial Institutions (Feb. 6/92)	November 25, 1993 *
GST 700-5-1	ITC Allocation for Financial Institutions	July 27, 1992
GST 700-5-6	Input Tax Credits for Holding Companies, Takeovers, and Multi-Tiered Corporations	December 09, 1991

GST/HST MEMORANDA SERIES – NEW

Memoranda that have been amended but not fully revised are indicated by an asterisk*. In such cases, the date of the last issuing of the memoranda is in brackets.

Chapter 1		
Memorandum 1.2	Canada Revenue Agency GST/HST Rulings Centres (April 2006)	August 2006 *
Memorandum 1.4	Goods and Services Tax Rulings (replaces GST 100-3)	September 1994
Memorandum 1.5	Definitions	September 1994
Chapter 2	Registration	
Memorandum 2.1	Required Registration	May 1999
Memorandum 2.2	Small Suppliers (May 1999)	October 2000 *
Memorandum 2.3	Voluntary Registration	May 1999
Memorandum 2.4	Branches and Divisions	May 1999
Memorandum 2.5	Non-Resident Registration (May 1999)	February 2006
Memorandum 2.6	Security Requirements for Non-Residents	May 1999
Memorandum 2.7	Cancellation of Registration (May 1999)	May 2005*
Chapter 3		
Memorandum 3.1	Liability for Tax (August 1999)	September 2000 *
Memorandum 3.3	Place of Supply (April 2000)	April 2004 *
Memorandum 3.3.1	Drop-Shipments	February 2001
Memorandum 3.4	Residence (April 2000)	February 2006
Chapter 4	Zero-Rated Supplies	
Memorandum 4.1	Drugs and Biologicals	June 2000
Memorandum 4.2	Medical and Assistive Devices (March 1998)	January 2002 *
Memorandum 4.3	Basic Groceries (November 1997)	May 2003 *
Memorandum 4.4	Agriculture and Fishing (February 1995)	August 2000 *
Memorandum 4.5.1	Exports – Determining Residence Status	January 1998
Memorandum 4.5.2	Exports – Tangible Personal Property	November 1997
Memorandum 4.5.3	Exports – Services and Intellectual Property	June 1998
Chapter 5	Exempt Supplies	
Memorandum 5.3	Legal Aid Services	May 1995
Chapter 7	Returns and Payments	
Memorandum 7.5	Electronic Filing and Remitting (December 2001)	April 2003 *
Chapter 8	Input Tax Credits: Eligible Input Tax Credits	
Memorandum 8.1	General Eligibility Rules	May 2005
Chapter 13		
Memorandum 13.2	Rebates: Legal Aid	December 1994
Memorandum 13.4	Rebates for Printed Books, Audio Recordings of Printed Books, and Printed Versions of Religious Scriptures	July 2002
Chapter 14		
Memorandum 14.1	Direct Sellers	January 1995
Chapter 15	Books and Records	

Memorandum 15.1	General Requirements for Books and Records	July 2005
Memorandum 15.2	Computerized Records	July 2005
Memorandum 16.3.1	Reduction of Penalty and Interest in Wash Transaction Situations	September 2000
Chapter 17		
Memorandum 17.1	Definition of “Financial Instrument	April 1999
Memorandum 17.1.1	Products and Services of Investment Dealers	October 2001
Memorandum 17.2	Products and Services of a Deposit-Taking Financial Institution	April 2000
Memorandum 17.2.3	Products and Services of Life and Health Insurance Companies (Temporarily withdrawn in December 2004 - Refer to Technical Information Bulletin B-052 until this memorandum is reissued)	April 2004
Memorandum 17.6	Definition of “Listed Financial Institution (September 1999)	June 2000 *
Memorandum 17.8	Credit Union	April 1999
Memorandum 17.9	Insurance Agents and Brokers	August 1999
Memorandum 17.10	Tax Discounters	May 1999
Memorandum 17.14	Election for Exempt Supplies	January 2001
Memorandum 17.16	GST/HST Treatment of Insurance Claims	March 2001
Chapter 19		
Memorandum 19.1	Special Sectors: Real Property Real Property and the GST/HST (October 1997)	January 2001 *
Memorandum 19.1.1	Special Rules for Real Property under the HST	November 1997
Memorandum 19.2	Residential Real Property (February 2002)	May 2006 *
Memorandum 19.2.1	Residential Real Property—Sales	February 1998
Memorandum 19.2.2	Residential Real Property—Rentals (February 1998)	February 2003 *
Memorandum 19.2.3	Residential Real Property—Deemed Supplies (June 1998)	February 2002*
Memorandum 19.2.4	Residential Real Property—Special Issues (June 1998)	October 2001 *
Memorandum 19.3	Real Property Rebates (February 2002)	May 2006 *
Memorandum 19.3.1	Rebate for Builder-Built Unit (Land Purchased) (February 2002)	September 2005 *
Memorandum 19.3.1.1	Stated Price Net of Rebate (February 2002)	August 2006 *
Memorandum 19.3.2	Rebate for Builder-Built Unit (Land Leased) (July 1998)	February 2002 *
Memorandum 19.3.3	Rebate for Cooperative Housing	July 1998
Memorandum 19.3.4	Rebate for Owner-Built Home (August 1998)	February 2002 *
Memorandum 19.3.5	Rebate to Owner of Land Leased for Residential Use (August 1998)	January 2002 *
Memorandum 19.3.6	Rebate for Non-Registrant’s Sale of Real Property	August 1998
Memorandum 19.3.7	Real Property Rebates—Special (July 1998)	May 2006 *
Memorandum 19.3.8	New Housing Rebates and the HST (January 1998)	January 2002 *
Memorandum 19.4.1	Commercial Real Property—Sales and Rentals	August 1999
Memorandum 19.4.2	Commercial Real Property—Deemed Supplies (August 1999)	January 2002 *
Memorandum 19.5	Land and Associated Real Property (October 2001)	June 2002 *
Chapter 25		
Memorandum 25.2	Special Sectors: Hospital Authorities Designation of Hospital Authorities	July 1996
Chapter 27		
Memorandum 27.1	Special Sectors: Tourism Zero-Rated Travel Services	April 1995
Memorandum 27.2	Conventions (April 1995)	March 2001 *
Memorandum 27.3	Accommodation Rebates for Unregistered Non-Resident Suppliers	June 2003
Chapter 28		
Memorandum 28.1	Special Sectors: Transportation Ferry, Road and Bridge Tolls	June 2001 *
Memorandum 28.2	Freight Transportation Services (January 1999)	March 2004 *
Memorandum 28.3	Passenger Transportation Services (January 1999)	August 1999 *

LIST OF CURRENT STATUS OF GST/HST POLICY STATEMENTS

Policy Statements which have been finalized (FINAL)

P-003	Acceleration of ITC Claims
P-006	Tax Credits in Relation to Supply of Fuel to Carriers
P-008	Modifying the Length of Fiscal Months in a Quarter
P-009	Determining Proof of Residency and Registration Status
P-012R	Liability for Net Tax on Transfer of Business Assets
P-013	Accounts Receivable for Consumption in the Course of Commercial Activities
P-015	Treatment of Bare Trusts Under the <i>Excise Tax Act</i>
P-018R	Limitation of ITC Eligibility Where a Person Becomes a Registrant
P-019R	Eligibility for ITC on "Start-Up Costs" – Eligible Capital Property
P-021	Application of Subsection 149(3)
P-023	Interpretation of "All or Substantially All"
P-024R	Temporary Importation of Conveyance
P-029R	Assignment of Accounts Receivable
P-030R	Credit/Debit Notes and Net Tax Adjustments
P-031	Supply of Business Assets of Deceased
P-034R	Tax Status of Flying Time pursuant to Section 8 of Part III of Schedule V to the ETA
P-044	Effect of Revocation of Election on Capital Personal Property Under \$50,000
P-045	Butterfly Transactions
P-047	Import by Exporters of Processing Services
P-051R2	Carrying on Business in Canada
P-052	Amounts Eligible for S. 254 GST Housing Rebate for Homes Purchased From a Builder
P-053	Application of All or Substantially All to Residential Complexes
P-056R2	Insurance Adjustment Services (formerly Licensing of Insurance Adjusters)
P-058R	Recovery of Bad Debts
P-060	Definition of Cost of Capital Property
P-061	Extension of Transfer Payment Policy
P-062	Distinction Between Lease, Licence, and Similar Arrangement
P-063	Output-Based Method for Input Tax Credit Allocation
P-067R	Conveyance or Cargo Container
P-068	Definition of Time Periods Created by Election/Revocation of Election to Change Fiscal Year
P-069	Land Allowance for a Residential Complex
P-070R	Mobile Home Foundations and Support Mechanisms
P-073	Refunds and Revoked Elections Due to Increased Rebate Rate
P-074	Taxable Status of Storage Charges
P-075R	Allowances and Reimbursements
P-077R2	Single and Multiple Supplies
P-079R	The Supply of Fondue Chocolate
P-080	Medico-Legal Reports
P-081R	Tax Status of De-Alcoholized Wine
P-082R	Accounts Receivable – Pre-collection of GST
P-083	New Home Purchase Agreements in Alberta
P-084R	Forgiven Debts Considered Bad Debts
P-085	Amounts Eligible for Section 256 GST New Housing Rebate
P-090	Remote Work Site
P-097R2	Expense Allowances of Elected Municipal Officers and School Board Members
P-098R	Golf Club Securities

P-099	The Meaning of “Hotel”, “Motel”, “Inn”, “Boarding House”, “Lodging House” and “Other Similar Premises”, as Used in the Definition of “Residential Complex” and “Residential Unit”
P-100R	Late Filing of Election for Simplified Accounting
P-102	Seizures and Repossessions
P-103R	Transfer of an Undivided Interest in a Joint Venture
P-104R	Meaning of “Mobile Home”, “Residential Unit” and “Residential Complex” in the Context of Mini-Homes, Park Model Trailers, Travel Trailers and Motor Homes
P-105	Tax Status of Natural Resource Lease Payment “Expense”
P-106	Definition of a “Participant” in a Joint Venture
P-108	Raising of Capital
P-110R	Amounts Paid for Supplies of Minerals, Peat, or Forestry, Water, or Fishery Products
P-111R	Meaning of Sale with Respect to Real Property
P-112R	Assessment of Tax Payable where a Purchaser Is Insolvent
P-113R	Whether an individual can claim an employee and partner GST/HST rebate for automobile expenses where the individual has received an allowance
P-115	Section 134 – Security Substitution
P-116	Collection of GST by a Supplier, where the Invoice is Silent on the Tax Payable
P-117	Supply of a Single Store by a Person Owning a Chain of Stores
P-118R	Assessments on a Tax-Extra or Tax-Included Basis
P-119	Trailer Commission Servicing Fees
P-120	Section 134 – Transfer of Property on Satisfaction of Debt
P-122	Section 134 – Assignment of a Security Interest
P-125	Importer and ITC Entitlement
P-126	Intra-Company Cross Border Cost Allocations
P-128R2	Tax Treatment of a Supply of an Undivided Working Interest in the Assets of a Mine or an Oil or Gas Well
P-129	Pawnbrokers
P-131R	Remittance of tax collected by a person other than the supplier in limited circumstances
P-132	Rebate for Charity Exports
P-134R	Requirement for Returns by Non-Resident Performers
P-136R	Administrative Service Only With Stop Loss
P-137	Availability of ITC’s to Holding Corporations on Cost of Acquisition
P-138R	The Effect of Making a Joint Venture Election on a Participant’s Eligibility to Register and Claim Input Tax Credits
P-139R	Tax Liability for Purchases and Supplies Made by a Joint Venture Participant on behalf of Non-Electing Joint Venture Participants
P-149R	Administrative Policy Regarding Adjustments to the Goods And Services Tax/Harmonized Sales Tax Return
P-150	Tax Treatment of Imported Computer Software
P-151	Interpretation of Commercial Service
P-152R	Meaning of “Canada” for Purpose of Division II Tax
P-154	GST Implications Relating to the Movement of a Building that Previously Formed Part of a Residential Complex (109 ss)
P-156R	Improvements and Subsection 183(7)
P-159R1	Meaning of the Phrase “Reasonably Regarded as Incidental”
P-160R	Meaning of the Phrase “Where a Particular Property or Service Is Supplied Together with any Other Property or Service
P-162	Offsets of Amount Payable Against Amounts Owing When a Bankruptcy Has Occurred
P-164	Rent-To-Own Agreements
P-165R	Fair Market Value For Purposes of Part IX of the <i>Excise Tax Act</i>
P-166	Sale of a Medical or Dental Practice Between Two Non-Registrants
P-167R	Meaning of the First Part of the Definition of Business
P-168R	The entitlement of municipalities to claim input tax credits in respect of the GST/HST incurred for infrastructure development relating to sales of serviced lots
P-169R	Meaning of “In Respect of Real Property Situated in Canada” and “In Respect of Tangible

	Personal Property that is Situated in Canada at the Time the Service is Performed”, for Purposes of Schedule VI, Part V, Sections 7 and 23 to the <i>Excise Tax Act</i>
P-171R	Distinguishing Between a Joint Venture and a Partnership for the Purposes of Section 273 Joint Venture Election
P-172R	Supplies to Joint Venture Participant of Space in a Building Co-Owned
P-173	Meaning of the Phrase “Establishing a Business Venture In Canada”
P-174R	Emphyteutic Leases
P-175	Costs that Fall Within the Scope of Subsection 183(2)
P-176R	Application of Profit Test to Carrying on a Business
P-177R	Optional Municipal Services
P-178	Adverse Possession of Real Property (Squatters Rights) in Alberta
P-179	Interpretation of Business that was Established for Purposes of ss. 167(1) of the ETA
P-181	Amounts for Certain Services and Licences and the ss 167(1) Election of the ETA
P-182R	Agency
P-184R	Credit Card Receipt – Use of 6/106 Factor
P-185R	Imported Prescribed Publications And Subscription Agents
P-186R	Funding For Public Colleges
P-187	Prescribed Form For Joint Venture Elections
P-188	Supply of a Business or Part of a Business for the Purpose of the Election Under Subsection 167(1)
P-189	Meaning of the Term “Custodial Service
P-190	Meaning of the Word “Imposed” in Section 154 of the ETA
P-194R	Application of Penalty and Interest When a Return and/or Rebate Application, and/or Another Return, is Received After the Due Date
P-195R	Rebate for Artistic Works Produced for Export
P-196	Whether Administrative Overhead Costs Fall Under Subsection 186(1) of the <i>Excise Tax Act</i>
P-198	Unpaid Municipal Taxes and Redemption by the Previous Owner
P-199R	Basic Garbage Collection Services
P-202	Gift Certificates
P-205R	Meaning of the Second Part of the Definition of Business
P-206	Litigation Services Supplied to Non-Resident Individuals
P-207	GST Status of the Supply of Laser Eye Surgery Services
P-208R	Meaning of “permanent establishment” in subsection 123(1) of the <i>Excise Tax Act</i> (the Act)
P-209R	Lawyers’ Disbursements
P-210R	Settlement of a Claim Under a Performance Bond Issued in Respect of a Construction Contract
P-212	Entitlements Members of Visiting Force to Claim a Rebate Under Subsection 252(1) of the ETA
P-213	GST/HST Status of Certain Ice Cream, Ice Milk, Sherbet, Frozen Yogurt or Frozen Pudding Products
P-214R	Foreign –Based Entities Which Qualify as a “University” in the <i>Excise Tax Act</i> (ETA)
P-215	Determination of Whether an Entity is a “Non-Profit Organization” in the <i>Excise Tax Act</i> (ETA)”
P-216	Registration of a Partner
P-217	Meaning of the Term “Rolling Stock”
P-218	Tax Status of Damage Payments Not Within Section 182 of the <i>Excise Tax Act</i>
P-219	Place of Supply (HST) for National Equipment Maintenance Contracts
P-220	Domestic Entities That Qualify as a “University” in the <i>Excise Tax Act</i> (“ETA”)
P-221	Meaning of the Phrase “a Particular Class or Kind” as Found in Subsection 153(3) of the Act
P-222	Acceptable Exchange Rate Sources for Converting the Value of Consideration Expressed in Foreign Currency to a Value in Canadian Currency for Purposes of Section 159 of the <i>Excise Tax Act</i> (the “ETA”)
P-223	The Meaning of “Manufacture and Assembly of Which is Completed or Substantially Completed” in the Definition of “Mobile Home”
P-224	Meaning of Catering Services
P-225	Payments for Vehicle Loss or Damage Under Rental Agreements
P-226	Application of the GST/HST to Supplies Made Pursuant to Various Creditor Remedies
P-228	Primary Place of Residence

P-229	Definition of “Vocational School” in Section 1 of Part III of Schedule V to the <i>Excise Tax Act</i>
P-230R	Application of the <i>Excise Tax Act</i> (ETA) to Leases, Licenses and Similar Arrangements of Tangible Personal Property by Indians, Indian Bands and Band Empowered Entities
P-231	Courses That Qualify for Exemption Pursuant to Section 8 of Part III of Schedule V to the <i>Excise Tax Act</i>
P-232	Meaning of “Other Arrangements of Prepared Foods”
P-233	Tutoring or Instructing in Courses Approved for Credit by a School Authority
P-235	Meaning of Fertilizer
P-236	Supply of Photocopies
P-237	The Acceptance of a Due Diligence Defence for a Penalty Imposed Under Subsection 280(1) of the <i>Excise Tax Act</i> for Failure to Remit or Pay an Amount When Required
P-238	Application of the GST/HST to Payments Made Between Parties Within a Medical Practice Organization
P-239	Meaning of the Term “Arranging For” as Provided in the Definition of “Financial Service”
P-240	The application of GST/HST to products commonly described as “dietary supplements”
P-241	Meaning of “Other Similar Snack Food” Under Paragraph 1(f) of Part III of Schedule VI to the <i>Excise Tax Act</i> (ETA)
P-242	Whether a customer list is personal property that can be produced by a person for purposes of paragraphs 141.1(1)(a) & (b) of the <i>Excise Tax Act</i> (the “Act”)
P-243	Section 232.1 – Promotional Allowances
P-244	Partnerships – Application of subsection 272.1(1) of the <i>Excise Tax Act</i>
P-245	Determination of “... activities engaged in by the person in the course of operating a public hospital” for purposes of the 83% public service body rebate for hospital authorities
P-246	Remote stores and other off-reserve stores with significant sales to Indians, Indian bands and band-empowered entities
P-247	What constitutes an “other body established by a government” for purposes of the <i>Excise Tax Act</i> (the Act)

The following policy statements have been moved to the historical database:

P-001	Security Requirements for Non-Residents Who Have Minimal Commercial Activity in Canada
P-002	Transitional Credit Time Limitations for Monthly, Quarterly and Annual Filers
P-004	Determining if a Service is Primarily for the Consumption, Use, or Enjoyment in Canada
P-005	Determining if a Supply Has Been Made to a Non-Resident
P-007	Effect of a Subsection 156(1) Election on the De Minimis Threshold Calculation
P-010	Interpretation of Paragraph 7(B) and (C), Services/Real Property in Canada
P-011	Apportionment of Marine Insurance Risks Inside/Outside Canada
P-014	Self-Supply of Property Repairs Related to an Insurance Claim
P-016	Acting as an Agent
P-017	Child Care Services
P-020	Grandfathered Leases
P-022	Application of 186(1)(D) and 169(2)
P-025	Effective Date of Revocation of an Election Under Subsection 150(1)
P-026	Seized or Repossessed Property and Small Supplier Threshold
P-027	FST Refunds and Rebates for Student Residence
P-028	Unvouchered Meal Expenses and Employee GST Rebates
P-032	Holding Corporations – Registration and ITC
P-033	Reporting Period of a Registrant Who Files an Election Under 150(1)
P-035	Zero-Rated Financial Services/Small Supplier Threshold
P-036	Buy-Back of Vehicle Under Ontario Arbitration Plan
P-037	Rebate of GST Paid in Error on Domestic Transportation
P-038	Soliciting Orders for Imported Publications
P-039	The Definition of the Term “Vocational School” in Section 1 of Part III of Schedule V to the <i>Excise Tax Act</i> as of January 1, 1997
P-040	Supplies of Ostrich

P-041	Legal Service and Service of Liquidation, Personal Representative, Receiver or Trustee
P-042	New Housing Rebate Calculations
P-043	Consideration Under a Vehicle Lease Agreement
P-048	Real Estate Agents Commissions and Housing Co-Ops
P-049	Exemption from Damage Appraisal Services Supplied to Insurers
P-050	Tax Treatment of Services Supplied at Reload Centres
P-054	Application of Subsection 167(1), Sale of Business Excluding Real Property
P-055R	Maintaining Books and Records Outside Canada by Non-Residents
P-057	Application of GST to Quitclaims
P-059	Business Vs. Adventure or Concern in the Nature of Trade Relating to Real Property
P-064	Treatment of Timeshares
P-065	Transfer of Ownership Vs. Issue in Respect of an Equity Security
P-066	Exclusion of Elements Other Than Consideration and Tax for Purposes of Calculating the Bad Debts Adjustment
P-071R	Prepaid Arrangement for Funeral Services
P-072	Primary Use Rule and Election under ss. 150(1)
P-075	Allowances and reimbursements
P-076	Meaning of the Words “In the Course of so Transporting Passengers or Property”
P-078R	Meaning of the Phrase Delivered or Made Available in (or Outside) Canada to the Recipient
P-086R	Meaning of “Non-Resident” as it Applies to Individuals
P-087	Percentage of Completion for GST New Housing Rebates
P-087	The Calculation of the Percentage of Completion of a Residential Complex as of January 1, 1991 for Purposes of the New Housing Rebate
P-088	Sale of Single Sites in a Residential Park
P-089	Short-Term Accommodation Rebate
P-091R	Leased Cars and Net-Of-GST/HST Insurance Claims
P-092	“Arranging For” as it Applies to Group Insurance
P-093	Entitlement to Claim a Rebate Under Subsection 183(7)
P-094R	Application of 185(1) and 186(1) to Holding Companies
P-095	How a Non-Resident Sponsor of a Convention Can Determine the Percentage of Admissions – please refer to the Tax Refund for Meeting Planners and Convention Organizers pamphlet
P-096	Entitlement to Claim ITCs
P-101R	Sale of Grandfathered Automobile to an Associated Company Before Sale to Lessee
P-107R1	Certificate for Pre-Retail Drop-Shipments
P-109	Transfer of Farmland by a Farmer, Holding Sole Title, to One or More Related Persons and Themselves as Joint Tenants
P-114	Application of FST Rebate and Notional ITC to Seized and Salvaged Tangible Personal Property
P-121	Sale of Land Related to a Residential Complex
P-123	Bad Debt Write-Offs for Income Tax Discounters
P-124	Section 167 – Form GST44 Filed by the Supplier Rather Than the Recipient
P-127	Treatment of Items Removed from Tax-Paid Goods and Allocated to Inventory and Treatment of Trial Goods
P-130	Place of Residence (530.SS)
P-133	Transitional Relief for Lease/Rental Assets
P-135	Application of 9/I/V to Estates. (576.SS)
P-140	How Section 186 and Paragraph 240(3)(d) Apply to Holding Companies that were Registrants prior to June 10, 1993
P-141	Time Reporting to be Used when Determining Past Usage for the Purposes of Allocating Inventory in the Calculation of the FST Inventory Rebate
P-142	Meaning of the Words “Carries on the Business of Transporting Passengers or Property to or from Canada as of April 23, 1996
P-143	Subsection 167(1) Availability to Creditors in Cases of Seizure or Repossession
P-144	Travel Assistance Services Supplied to Non-Resident Tour Operators
P-145	Availability of Subsection 167(1) Election to Trustees in Bankruptcy and Receivers
P-146	Claiming of Notional Input Tax Credits Where it is Subsequently Disclosed that Tax was Payable

P-147	Administrative Guidelines for Fairness – the Waiver or Cancellation of Penalty and Interest - please refer to GST Memorandum 500-3-2-1 dated March 14, 1994
P-148	Administrative Guidelines for the Reduction of Penalty & Interest in “Wash Transaction” Situations – please refer to TIB B-074 issued November 28, 1994
P-153	Construction of a Major Addition To A Single Unit Residential Complex
P-155	The Determination of Whether a “Substantial Renovation” Has Taken Place in Respect of a Residential Complex
P-157	Tax Status of Interline Settlement Between Gravel Pit Owners and Dump Truck Operators
P-158	Used Goods Acquired for Supply
P-161	Group Insurance (Life and Health) Premium by Third Parties
P-163	Tax Status of “Farm Out” of a Resource Property
P-170	Debt Security and Contingent Amounts
P-180	Meaning of the Phrase “Primarily for (the) Consumption, Use or Enjoyment in Canada
P-183	Acquisition of Farmland in Joint Tenancy
P-191	GST Status of the Supply of Hospital Beds
P-192	Supplies of Precious Metals
P-193R	Meaning of the Phrase “a Supply of Tangible Personal Property Otherwise than by Way of Sale, Possession or Use of the Property is Given or Made Available in (or Outside) Canada to the Recipient”
P-200R	Place of Supply of Intangible Personal Property and Real Property
P-201	Policy With Respect to “an Amount Satisfactory to the Minister” for Purposes of Amended Subsection 240(6) of the Excise Tax Act (“the Act”) – please refer to Memoranda Series 2.6 Security Requirements for Non-Residents
P-204	Effective Date Of Municipal Designations And Determinations
P-211	Whether Parts for Prescription Eyewear (Partly Finished Lenses or Lens Blanks and Frames) are Specially Designed Parts for Purposes of Section 32 of Part II of Schedule VI to the ETA
P-227	Meaning of Terms “Warranty Booklet” and “Owner’s Manual” Pursuant to Paragraph 259.1(1)(f) of the <i>Excise Tax Act</i> (“ETA)
P-234	Meaning of “Brochure or Pamphlet” for the Purpose of Paragraph (d) of the Definition of “Printed Book” in Subsection 259.1(1) of the Excise Tax Act

EXCISE TAXES AND SPECIAL LEVIES POLICY STATEMENTS

EP-001	The Meaning of the Term “Heating Oil” for the Purpose of the Definition of Diesel fuel” in Subsection 2(1) of the <i>Excise Tax Act</i> (ETA)
EP-002	The Status of Bunker C Fuel Oil for the Purpose of the Definition of “Diesel Fuel” in Subsection 2(1) of the <i>Excise Tax Act</i> (ETA)

EXCISE TAXES AND SPECIAL LEVIES MEMORANDA SERIES

Excise Taxes and Special Levies Information

Section 1.1	Excise Taxes and Special Levies Information Program (Chapter 1)	February 1997
Section 1.4	Definitions (Chapter 1)	January 1997

Licensing

Section 2.1	Licences (Chapter 2) (replaces ET 101)	January 1997
Section 2.2	Small Manufacturers (Chapter 2) (replaces ET 104)	January 1997
Section 2.3	Bonds Given as Security by Licensed Wholesalers (Chapter 2) (replaces ET 106)	January 1997

Administration

Chapter 6	Administration – Table of Contents	March 2000
Section 6.1	Books and Records (Chapter 6) (replaced ET 102)	August 1999
Section 6.2	Returns and Payments (Chapter 6) (supersedes paragraphs 15 to 17 of GST 800-1)	September 1997
Section 6.3	Objections and Appeals for Others Taxes	September 1999

TECHNICAL INFORMATION BULLETINS

Bulletins that have been amended but not fully revised are indicated by an asterisk*. In such cases, the date of the last issuing of the bulletin is in brackets.

B-002	Coupons and Bottle Deposits	November 23, 1990
B-003	Cash Registers	November 23, 1990
B-006	Application of the Goods and Services Tax to Provincial Governments	(Refer to GST 500-6-2)
B-032R	Registered Pension Plans and Registered Retirement Savings Plans	June 8, 1993
B-034	Post-1990 Adjustment to Federal Sales Tax Liability	January 27, 1992
B-037R	Imported Computer Software	November 1, 1994
B-038	Returnable Containers	January 4, 1991
B-039R3	GST/HST Administrative Policy: Application of the GST/HST to Indians (replaces GST Administrative Policy: Application of the GST to Indians November 25, 1993)	August 2006
B-042R	Refund, Adjustment or Credit of GST	December 6 1996
B-046	Administrative Guidelines for Municipalities (February 22, 1991	March 24, 2004 *
B-050R	GST Treatment to Diplomatic Organizations and Officials (June 26, 1995)	November 2001 *
B-052	GST Treatment of Products and Services of Life and Health Insurance Companies	April 12, 1991
B-053	Construction Supply and Installation Contracts	April 15, 1991
B-057	List of Products and Services of Trust Companies	August 2, 1991
B-065	The Six-Point Plan on GST Simplification	July 13, 1992
B-067	Goods and Services Tax Treatment of Grants and Subsidies	August 24, 1992
B-068	Bare Trusts	January 20, 1993
B-069	Goods and Services Tax Treatment of Imports by Exporters of Processing Services (Inward Processing)	February 1, 1993
B-070	Simplified Method of Claiming Input Tax Credits and Rebates	March 1, 1993
B-072	Further Simplification of the GST for Small Businesses	April 15, 1994
B-073	Sale of Freehold Mineral Titles	July 19, 1994
B-075	Proposed Changes to the GST	January 26, 2000
B-077	Transitional Provisions under the HST	February 28, 1997
B-078	Place of Supply Rules under the HST	February 28, 1997
B-079	Self-Assessment of the HST on Supplies Brought into a Participating Province	February 28, 1997
B-080	Rebates of HST on Supplies made from the Participating Provinces (February 1997)	December 1997 *
B-081	Application of the HST to Imports	February 28, 1997
B-083R	Financial Services under the HST	May 23, 1997
B-084	Treatment of Used Goods *	July 29, 1997 Revised Feb. 15, 1999
B-086	Rebate for Specially-Equipped Vehicles for Persons with Disabilities	September 17, 1999
B-087	GST/HST New Residential Rental Property rebate	November 2001
B-088	Export Distribution Centre Program	October 2001
B-089	Returnable Containers	April 2002
B-090	GST/HST and Electronic Commerce	July 2002

B-091	Timing of the Application of the GST/HST to Prepaid Funeral Arrangements (December 2002)	April 2004 *
B-092	Substantial Renovations and the GST/HST New Housing Rebate	January 2005
B-093	Application of the GST/HST to Cemetery Products and Services	February 2006

ED CIRCULARS

Revised or new publications have been side-barred for quick reference. Please note that only circulars printed as of 1995 are available in electronic format.

ED 200-1	Regulations Prescribing Fees for Licences Issued under the Excise Act	October 1995
ED 200-2	Guidelines for Excise Duty Licensing and Bonding – Application and Issuance of Excise Duty Licences	July 1986
ED 200-3	Guidelines for Excise Duty Licensing and Bonding – Guarantee Bonds	December 2000
ED 200-4	Guidelines for Excise Duty Licensing and Bonding – Change after Issuance of Licence	December 1975
ED 200-5	Guidelines for Excise Duty Licensing and Bonding – Alterations to Premises after Original Application	December 1975
ED 200-51	Guidelines for Licences – Excise Duty Payable on Deficiencies	August 1981
ED 200-52	Guidelines for Licences – Signatures	February 1988
ED 200-53	Guidelines for Licences – Submissions to the Laboratory and Scientific Services Division	February 1978
ED 200-55	Guidelines for Licences – Special Services Payable for the Alcoholometry System Goods and Services	July 1983
ED 202	Duties of Excise	September 1983
ED 202-1	Guidelines for Remission Order	September 1985
ED 202-2	Order Respecting Remission of Excise Duty on Spirits Destroyed by Accident	September 1985
ED 202-3	Order Respecting the Remission of Customs Duty on Spirits, Wine or Flavouring Materials Having a Spirit Content, Imported for the Purpose of Being Blended in a Distillery with Spirit in Bond	September 1985
ED 203-11	Guidelines for Distillery Operations – Use of Meters	February 1989
ED 203-30	Guidelines for Distillery Operations – Stock –Taking	September 1977
ED 203-31	Guidelines for Distillery Operations – Alcohol Free for Denaturing	February 1989
ED 203-32	Guidelines for Distillery Operations – Fusel Oil and Other Refuse	May 1988
ED 203-33	Guidelines for Distillery Operations – Manufacturing and Distillery Stock	November 1974
ED 203-34	Guidelines for Distillery Operations – Redistillation	February 1989
ED 203-50	Guidelines for Distillery Operations – Customs Duty Paid Spirits for In-Bond Blending	November 1988
ED 203-51	Guidelines for Distillery Operations – Removals of Bulk Spirits	February 1989
ED 203-52	Guidelines for Distillery Operations – Warehousing Spirits in Barrels	July 1983
ED 203-53	Guidelines for Distillery Operations – Certificates of Age and Origin	November 1988
ED 203-54	Guidelines for Distillery Operations – Spirits for the Treatment of Domestic Wine	July 1983
ED 203-80	Guidelines for Distillery Operations – Metrication	July 1983
ED 203-81	Guidelines for Distillery Operations – Alcoholometry	July 1983
ED 203-82	Guidelines for Distillery Operations – Measurement	July 1983
ED 203-83	Guidelines for Distillery Operations –Conversion Factors and Symbols	July 1983
ED 203-84	Guidelines for Distillery Operations – Bottling Fill and Strength	November 1987
ED-204-4	Guidelines for Denatured Alcohol Operations – Specifications of Denaturants	February 1984
ED-204-5	Guidelines for Denatured Alcohol Operations – Submission of Samples	January 1984

ED-204-6	Guidelines for Denatured Alcohol Operations – Applications and Permits	February 1984
ED-204-7	Guidelines for Denatured Alcohol Operations – Release of Shipments of Specially Denatured Alcohol	June 1975
ED-204-8	Guidelines for Denatured Alcohol Operations – Quota Restrictions SDAG 1-F	February 1984
ED 205-3	Guidelines for Experimental Fuel Spirits Producers – Bonding Requirements	April 1984
ED 205-4	Guidelines for Experimental Fuel Spirits Producers – Terms and Conditions of Licence	April 1984
ED 205-5	Guidelines for Experimental Fuel Spirits Producers – Tamperproof Denatured Spirits Production System	April 1984
ED 206-1	Regulations Respecting Manufacturers in Bond (Oct 95)	November 1999
ED 206-3	Guidelines for Manufacturers in Bond – Excise Supervision	June 1977
ED 206-4	Guidelines for Manufacturers in Bond – Warehousing of Spirits	June 1977
ED 206-5	Guidelines for Manufacturers in Bond –Unsupervised Warehousing of Spirits	July 1983
ED 206-6	Guidelines for Manufacturers in Bond – Stock-Taking and Abatements	June 1977
ED 206-8	Guidelines for Manufacturers in Bond –Exportation Declaration Cards and Drawback Claims	July 1983
ED 206-10	Guidelines for Manufacturers in Bond –Samples	October 1984
ED 206-11	Guidelines for Manufacturers in Bond –Reclaimed Spirits	June 1977
ED 206-12	Guidelines for Manufacturers in Bond – Return of Spirits to Distillery	November 1977
ED 207-2	Guidelines for Licensed Pharmacists – Claims for Drawback	July 1983
ED 207-3	Guidelines for Licensed Pharmacists – Return of Spirits	January 1977
ED 207-4	Guidelines for Licensed Pharmacists – Returns	January 1977
ED 208-1	Guidelines for the Possession or Use of Chemical Stills	July 1983
ED 208-2	Guidelines for the Possession or Use of Chemical Stills – Licences	July 1983
ED 208-3	Guidelines for the Possession or Use of Chemical Stills – Dealers	March 1998
ED 208-5	Guidelines for the Possession or Use of Chemical Stills – Disposals	June 1975
ED 209-2	Departmental Regulations Respecting Canadian Raw Leaf Tobacco Packers and Manufacturers of Tobacco and Cigars	May 2003
ED 209-5	Guidelines for Tobacco Operations – Production Determination and Revenue Payments	September 1979
ED 209-6	Guidelines for Tobacco Operations – Re-Working	June 1987
ED 209-7	Guidelines for Tobacco Operations – Package Identification	February 1975
ED 209-9	Guidelines for Tobacco Operations – Excise Duty Assessment on Tobacco Products	July 1983
ED 209-10	Guidelines for Tobacco Operations – Stock-Taking	July 1983
ED 209-11	Guidelines for Tobacco Operations – Destruction, 1997	July 1986
ED 210-3	Guidelines for Alcohol Determination – Protocol for the Determination of Alcoholic Strengths for Excise Purposes by Density in Air Using a Digital Density Meter	October 2000
ED 210-4	Guidelines for Alcohol Determination – Protocol for the Examination and Approval of Digital Density Meters (October 2000)	Revised September 200 *
ED 210-5	Guidelines for Alcohol Determination – Protocol for Excise Officers to Ensure that the Determination of Alcoholic Strengths Using Digital Density Meter Is Acceptable for Excise Purposes	October 2000
ED 210-6	Guidelines for Alcohol Determination – Procedure for the Re-examination of Previously Approved Digital Density Meters (October 2000)	Revised September 2001*
ED 210-7	Guidelines for Alcohol Determination – Protocol for the Determination of Alcoholic Strengths for Excise Purposes by Density in Air Using a Pycnometer	October 2000
ED 210-8	Guidelines for Alcohol Determination – Protocol for the Examination and Approval of Pycnometers (October 2000)	Revised September 2001 *

ED 210-9	Guidelines for Alcohol Determination – Protocol for Excise Officers to Ensure that the Determination of Alcoholic Strengths Using a Pycnometer Is Acceptable for Excise Purposes	October 2000
ED 210-10	Guidelines for Alcohol Determination – Procedure for the Re-examination of Previously Approved Pycnometers (October 2000)	Revised September 2001 *
ED 210-11	Guidelines for Alcohol Determination – Protocol for the Determination of Alcoholic Strengths for Excise Purposes by Using a Digital Thermometer	October 2000
ED 210-12	Guidelines for Alcohol Determination – Protocol for Excise Officers to Ensure that the Determination of Alcoholic Strengths by Using a Digital Thermometer Is Acceptable for Excise Purposes	October 2000
ED 210-13	Guidelines for Alcohol Determination – Protocol for the Examination and Approval of Hydrometers, Glass Thermometers and Digital Thermometers	October 2000
ED 210-14	Guidelines for Alcohol Determination – Protocol for the Examination and Approval of a Mass Flow Measuring System	October 2000
ED 211-10	Guidelines for Excise Bonding Warehouse Operations – Bonds to Secure Excise Duty on Excisable Goods in Transit	May 1973
ED 211-11	Guidelines for Excise Bonding Warehouse Operations – Excise Bonded Carriers	December 1973
ED 211-12	Guidelines for Excise Bonding Warehouse Operations – Goods Subject to Excise Lost Through Fire, Accident or Theft	May 1973
ED 211-13	Guidelines for Excise Bonding Warehouse Operations – Consolidated Shipments and Bulk Shipments of Spirits for Exportation	August 1981
ED 211-14	Guidelines for Excise Bonding Warehouse Operations – Reporting and Accounting for In Bond Goods on Receipt	August 1988
ED 211-16	Guidelines for Excise Bonding Warehouse Operations – Release of Excisable Goods to Accredited Representatives of Other Countries in Canada	July 1986
ED 211-30	Guidelines for Excise Bonding Warehouse Operations – Entries	July 1983
ED 211-31	Guidelines for Excise Bonding Warehouse Operations – Amending or Correcting Entries	May 1983
ED 212-1	Regulations Respecting Breweries	January 1996
ED 212-2	Departmental Regulations Respecting Breweries	January 1996
ED 212-3	Guidelines for Brewery Operations – Excise Supervision	June 1977
ED 212-4	Guidelines for Brewery Operations – Beer Produced	March 1999
ED 212-5	Guidelines for Brewery Operations Loss Allowance	January 1996
ED 212-6	Guidelines for Brewery Operations Inter-Brewery Shipments	July 1983
ED 212-7	Guidelines for Brewery Operations – Credit Entitlements (September 1976)	June 2004
ED 212-8	Guidelines for Brewery Operations – Beer Samples for Quality Control Purposes	October 1975
ED 212-9	Guidelines for Brewery Operations – Destruction of Duty Paid Beer	September 1989
ED 212-10	Guidelines for Brew on Premises Operations	September 2002
ED 214	Examination of Samples of Liquor Seized Under Provisions of the Excise Act	January 1985
ED 215	Regulations Respecting Special Excise Services	October 1995
ED 220-2	Guidelines for Spirit Drawback – Certificates	October 1974
ED 220-3	Guidelines for Spirit Drawback – Release of Spirits	October 1974
ED 220-4	Guidelines for Spirits Drawback – Revenue	October 1974
ED 220-5	Guidelines for Spirit Drawback – Monthly Returns	July 1983
ED 220-6	Guidelines for Spirits Drawback – Purchases From Liquor Commissions or Boards	March 1985
ED 225-1	Renumbering of the Excise Act	March 1972

EXCISE DUTY MEMORANDA SERIES

EDM 1.1.2	Regional Excise Duty Offices (June 2006)	August 2006
EDM 1.1.5	Instrument Certification	March 2006
EDM 1.1.6	Formulation Approval Process	April 2004
EDM 1.5.1	Rates of Excise Duty	July 2006
EDM 2.1.1	Licence Types	March 2003
EDM 2.2.1	Obtaining and Renewing a Licence (March 2003)	January 2006
EDM 2.2.2	Security Requirements for Licensees	March 2003
EDM 2.2.3	Surety Bonds	March 2003
EDM 2.2.4	Approved Financial Institutions and Acceptable Bonding Companies (April 2004)	October 2005
EDM 2.3.1	Registration Types	March 2003
EDM 2.4.1	Obtaining a Registration (March 2003)	December 2005
EDM 3.1.1	Producers and Packagers of Spirits (June 2003)	November 2003
EDM 3.1.2	Licensed Users	October 2003
EDM 3.1.3	Registered Users	July 2003
EDM 3.1.4	Alcohol Registrants	June 2003
EDM 3.4.1	Losses of Spirits	April 2004
EDM 4.1.1	Producers and Packagers of Wine (July 2003)	May 2005
EDM 4.1.2	Small Producers of Wine (April 2004)	Revised March 2005
EDM 4.1.3	Ferment-On-Premises Registrants	June 2003
EDM 4.2.3	Labelling of Containers of Wine	January 2005
EDM 4.4.1	Losses of Wine	April 2004
EDM 5.1.1	Denatured Alcohol and Specially Denatured Alcohol	April 2005
EDM 7.1.1	Manufacturers of Tobacco Products	July 2003
EDM 7.1.2	Tobacco Dealers	July 2003
EDM 7.1.4	Duty Free Shop Operators	June 2003
EDM 8.1.1	Excise Warehouses (June 2003)	September 2003
EDM 8.1.2	Special Excise Warehouses	June 2003
EDM 9.1.1	General Requirements for Books and Records (June 2003)	November 2003
EDM 9.3.1	Export Documentation	January 2005
EDM 10.1.1	Returns and Payments (July 2003)	May 2004 *
EDM 10.1.2	Completing an Excise Duty Return – Duty Free Shop	August 2003
EDM 10.1.3	Completing an Excise Duty Return – Excise Warehouse Licensee	August 2003
EDM 10.1.4	Completing an Excise Duty Return – Licensed User	August 2003
EDM 10.1.5	Completing an Excise Duty Return – Special Excise Warehouse Licensee	August 2003
EDM 10.1.6	Completing an Excise Duty Return – Wine Licensee (August 2003)	March 2005
EDM 10.1.7	Completing an Excise Duty Return – Spirits Licensee	August 2003
EDM 10.1.8	Completing an Excise Duty Return – Tobacco Licensee	August 2003
EDM 10.1.9	Completing an Excise Duty Return – Tobacco Dealer	August 2003
EDM 10.3.1	Refunds	December 2003

EXCISE ACT NOTICES

EDN-1	K50 Production Reports and Payment Schedules for 2004	March 2004
EDBN-2	K50B Filing and Payment Schedules for Brewers (2005-2006)	April 2005
EDBN-3	Reporting Procedures For Brewers	June 2005
EDBN-4	Amendment to the Payment Schedule for Brewers	March 2006
EDBN-5	K50B Filing and Payment Schedules for Brewers (2004-2007)	March 2006
EDBN-6	Excise Duty Rate Changes on Beer Produced by Small and Mid-Sized Brewers	May 2006
EDBN-7	Excise Duty Rate Changes Impact on Beer Inventories	June 2006
EDBN-8	Excise Duty Rate Changes for Beer - July 1, 2006	July 2006
EDBN-9	Reduced Rates of Excise Duty on Beer Brewed in Canada	July 2006
EDBN-10	Related or Associated Persons Rules for Brewers	July 2006

EXCISE ACT, 2001 NOTICES

EDN-1	K50 Production Reports and Payment Schedules for 2004	March 2004
EDN-2	Exports of alcohol and tobacco products using form B60	March 2004
EDN-3	The wine corner	March 2004
EDN-4	Transitional Measures Regarding Compositional Standards for Spirits	June 2004
EDN-5	Denatured and Specially Denatured Alcohol Regulations	February 2005
EDN-6	Proposed Amendments to the Denatured and Specially Denatured Alcohol Regulations.	February 2005
EDN-7	Tobacco Stamping Regime – Review and Recommendations Discussion Paper	July 2005
EDN-8	Age And Origin Certificates For Exported Distilled Spirits	October 2005
EDN-9	Excise Duty Rate Changes - July 1, 2006	May 2006
EDN-10	Tobacco Products Inventory Tax	May 2006
EDN-11	Excise Duty Exemption on 100% Canadian Wine	May 2006
EDN-12	Regulations Amending the Denatured and Specially Denatured Alcohol Regulations	May 2006
EDN-13	Amendment to the Claiming of Deductions or Refunds	June 2006
EDN-14	Excise Duty Rate Changes - Impact on Spirits and Wine Inventories	June 2006
EDN-15	Additional Information Relating to the Excise Duty Exemption on 100% Canadian Wine	June 2006

EXCISE ACT, 2001 BULLETINS

Alcohol Series

EDB-A1	Highlights for Spirits Producers and Packagers	March 2003
EDB-A2	Highlights for Wine Producers and Packagers	March 2003
EDB-A3	Highlights for Ferment-On-Premises Facilities	March 2003
EDB-A4	Highlights for Chemical Still Dealers, Licensees and Registrants	March 2003

Tobacco Series

EDB-B1	Highlights for Tobacco Growers	March 2003
EDB-B2	Highlights for Tobacco Packers and Cigar and Tobacco Manufacturers	March 2003
EDB-B3	Highlights for Duty Free Shops	March 2003

Users Series

EDB-C1	Highlights for Institutions (Educational, Medicinal, Scientific and Research)	March 2003
EDB-C2	Highlights for Bonded Manufacturers and Pharmacists	March 2003
EDB-C3	Highlights for Users of Specially Denatured Alcohol	March 2003

Transportation and Warehousing Series

EDB-D1	Highlights for Transporters of Non-Duty-Paid Alcohol and Tobacco	March 2003	Revised April 2004
EDB-D2	Highlights for Excise Warehouses	March 2003	Revised August 2005

EXCISE/GST NEWS

GST/HST News that have been published ELECTRONICALLY ONLY are indicated by an asterisk.

Excise/GST News No. 1	June 1991
Excise/GST News No. 2	September 1991
Excise/GST News No. 3	December 1991
Excise/GST News No. 4	March 1992
Excise/GST News No. 5	June 1992
Excise/GST News No. 6	September 1992
Excise/GST News No. 7	Winter 1992
Excise/GST News No. 8	Spring 1993
Excise/GST News No. 9	Summer 1993
Excise/GST News No.10	Fall 1993
Excise/GST News No.11	Winter 1993
Excise/GST News No. 12 + Addendum	Spring 1994
Excise/GST News No.13	Summer 1994
Excise/GST News No.14	Fall 1994
Excise/GST News No. 15	Winter 1994
Excise/GST News No. 16	Spring 1995
Excise/GST News No. 17	Summer 1995
Excise/GST News No. 18	Fall 1995
Excise/GST News No. 19	Winter 1995
Excise/GST News No. 20	Spring 1996
Excise/GST News No. 21	Summer 1996
Excise/GST News No. 22	Fall 1996
Excise/GST News No. 23	Winter 1996
Excise/GST News No. 24	Spring 1997
GST/HST News No. 25	Summer 1997
GST/HST News No. 26	Fall 1997
GST/HST News No. 27	Winter 1997
GST/HST News No. 28	Spring 1998
GST/HST News No. 29	Summer 1998
GST/HST News No. 30	Fall 1998
GST/HST News No. 31	Winter 1998
GST/HST News No. 32	Spring 1999
GST/HST News No. 33	Summer 1999
GST/HST News No. 34	Fall 1999
GST/HST News No. 35	Winter 1999
GST/HST News No. 36	Spring 2000
GST/HST News No. 37	Summer 2000
GST/HST News No. 38	Fall 2000 *
GST/HST News No. 39	Winter 2000
GST/HST News No. 40	Spring 2001
GST/HST News No. 41	Summer 2001
GST/HST News No. 42	Fall 2001
GST/HST News No. 43	Winter 2001-2002
GST/HST News No. 44	Spring 2002
GST/HST News No. 45	Summer 2002
GST/HST News No. 46	Fall 2002
GST/HST News No. 47	Winter 2002-2003
GST/HST News No. 48	Spring 2003
GST/HST News No. 49	Summer 2003
GST/HST News No. 50	Fall 2003
GST/HST News No. 51	Winter 2003-2004
GST/HST News No. 52	Spring 2004
GST/HST News No. 53	Summer 2004
GST/HST News No. 54	Fall 2004
GST/HST News No. 55	Winter 2004

GST/HST News No. 56
GST/HST News No. 57
GST/HST News No. 58
GST/HST News No. 59
GST/HST News No. 60
GST/HST News No. 61

Spring 2005
Summer 2005
Fall 2005
Winter 2005
Spring 2006
Summer 2006