

GST/HST Rulings

Experts in GST/HST
legislation

April 2006



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Pour vous servir encore mieux!



Canada Revenue
Agency

Agence du revenu
du Canada

Our commitment

GST/HST Rulings is the centre of technical expertise on the goods and services tax/harmonized sales tax (GST/HST) in the Canada Revenue Agency (CRA). Through our rulings and interpretations program, we give our clients timely, accurate, and accessible technical information on their entitlements and obligations under the *Excise Tax Act* and related regulations.

Our services

We offer the following services:

- For GST/HST technical enquiries, call our national telephone service at **1-800-959-8287 (service in English)** or **1-800-959-8296 (service in French)**.
- In response to written requests, we issue, at no cost to our clients, rulings and interpretations to explain technical GST/HST matters. A **ruling** is a written statement the CRA provides to a client that sets out the CRA's position on how the relevant provisions of the *Excise Tax Act* apply to a clearly defined fact situation of the client. An **interpretation** provides the CRA's view of how the *Excise Tax Act* would apply to a generic fact situation. Send your requests for rulings and interpretations to one of our GST/HST rulings centres.
- We offer seminars and workshops and participate in trade shows to explain how the GST/HST legislation is applied to goods and services. For more information, call our 1-800 national telephone service or write to one of our GST/HST rulings centres.

For detailed information on our services, refer to GST/HST Memorandum 1.4, which is available on the CRA Web site at:

www.cra.gc.ca/E/pub/gm/1-4/README.html

La version française de cette publication est intitulée *Bureaux des décisions de la TPS/TVH*.

GST/HST and Quebec

In Quebec, Revenu Québec administers the GST/HST for us. If you have business operations in Quebec, you can contact Revenu Québec, at **1-800-567-4692**. Also, see the Revenu Québec publication *General Information Concerning the QST and the GST/HST*.

Technical publications

The CRA publishes a variety of technical publications on how the GST/HST legislation is applied:

- The **GST/HST Memoranda Series** deals with the GST/HST provisions in Part IX of the *Excise Tax Act* and related Schedules to the Act.
- **GST/HST Technical Information Bulletins** (TIBs) are published to announce and discuss in detail changes to the GST/HST legislation or programs or to focus on specific administrative issues.
- **GST/HST Policy Statements** set out CRA's interpretation of specific legislative provisions or discuss specific issues.
- The **GST/HST News** is published quarterly on the Internet and highlights recent developments in the administration of the GST/HST, as well as excise taxes and duties and special levies. All new Excise and GST/HST publications are listed in the GST/HST News.
- **GST/HST Info Sheets** are written in plain language and designed to provide clear and brief explanations of specific issues on the GST/HST.
- **GST/HST Notices** are brief announcements on various matters, such as changes to CRA policy, publications, and administration.

These publications are available on the CRA Web site at the following address:

www.cra.gc.ca/tax/technical/gsthst-e.html

GST/HST ruling centres

We deliver our services through our GST/HST rulings centres across Canada.

Atlantic Region

Atlantic GST/HST Rulings Centre

P.O. Box 638
1557 Hollis Street
Halifax NS B3J 2T5
Fax: (902) 426-3062

Ontario Region

Ottawa GST/HST Rulings Centre

333 Laurier Avenue West, 4th Floor
Ottawa ON K1A 0L9
Fax: (613) 957-8481

Hamilton GST/HST Rulings Centre

P.O. Box 2220
55 Bay Street North
Hamilton ON L8N 3E1
Fax: (905) 527-0790

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

Toronto Centre Tax Services Office

1 Front Street West, 1st Floor West
Toronto ON M5J 2X6
Fax: (416) 952-5031

London Tax Services Office

451 Talbot Street, 11th Floor
London ON N6A 5E5
Fax: (519) 645-5501

Prairie Region

Winnipeg GST/HST Rulings Centre

325 Broadway Avenue
Winnipeg MB R3C 4T4
Fax: (204) 984-7002

Saskatoon GST/HST Rulings Centre

340-3rd Avenue North
Saskatoon SK S7K 0A8
Fax: (306) 975-4418

Calgary GST/HST Rulings Centre

220-4th Avenue South East

Calgary AB T2G 0L1

Fax: (403) 233-6200

Edmonton GST/HST Rulings Centre

9700 Jasper Avenue

Edmonton AB T5J 4C8

Fax: (780) 495-7527

Pacific Region**Pacific GST/HST Rulings Centre**

1166 West Pender Street, 15th Floor

Vancouver BC V6E 3H8

Fax: (604) 691-4178

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