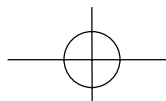
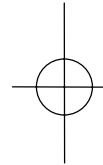
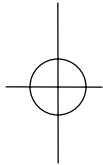


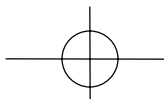
Canada Revenue Agency  
Agence du revenu du Canada

# GST/HST Rulings

Experts in GST/HST  
legislation

April 2007





## 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. We will respond to written enquiries for GST/HST rulings and interpretations within 45 working days of receipt of the request.

## Our services

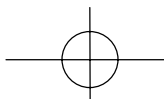
We offer the following services:

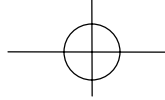
- For GST/HST technical enquiries, call our national telephone service at **1-800-959-8287 (service in English)** or **1-800-959-8296 (service in French)**.
- In response to written requests, we issue, at no cost to our clients, rulings and interpretations to explain technical GST/HST matters. A **ruling** 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](http://www.cra.gc.ca/E/pub/gm/1-4/README.html)**

La version française de cette publication est intitulée *Bureau des décisions de la TPS/TVH, Les experts des dispositions législatives 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*.

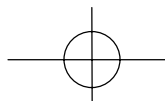
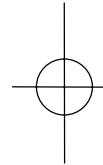
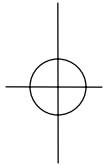
## **Technical publications**

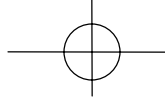
The CRA publishes a variety of technical publications on how the GST/HST legislation is applied:

- 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 *Excise and 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](http://www.cra.gc.ca/tax/technical/gsthst-e.html)**





## **GST/HST Rulings 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

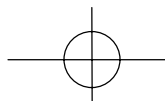
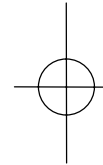
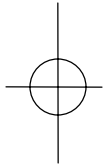
#### **London Tax Services Office**

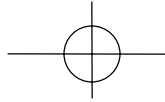
451 Talbot Street, 11th Floor  
London ON N6A 5E5  
Fax: 519-645-5501

### **Prairie Region**

#### **Prairie GST/HST Rulings Centre**

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





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

**Saskatoon Tax Services Office**

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

**Calgary Tax Services Office**

220-4th Avenue South East  
Calgary AB T2G 0L1  
Fax: 403-233-6200

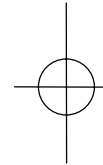
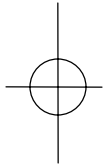
**Edmonton Tax Services Office**

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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