

#### **INCOME TAX** INTERPRETATION BULLETIN

Index SUBJECT\*

**Income Tax Interpretation Bulletins and** 

**Technical News** 

December 31, 2006 DATE:

REFERENCE:

### **Application**

This index reflects interpretation bulletins, special releases, and technical news issued on or before December 31, 2006. It cancels and replaces the index of December 31, 2005. The index is updated on an annual basis.

#### **General Comments**

- ¶ 1. The purpose of interpretation bulletins (ITs) is to provide the Canada Revenue Agency's (CRA) interpretation of the income tax law that it administers and to announce significant changes in the CRA's interpretations and their effective dates. Interpretation bulletins are not law; the law is contained in the Acts themselves and in the Regulations. However, these bulletins can generally be relied upon as reflecting the CRA's interpretation of the law to be applied on a consistent basis by its staff.
- ¶ 2. Due to their technical nature, ITs are used primarily by the CRA staff, tax specialists, and other individuals who have an interest in tax matters. An ongoing effort is made to improve the readability of the bulletins while still maintaining technical precision and accuracy. For example, all new and revised bulletins are written using plain language writing techniques. Each bulletin has a summary that provides a clear overview of the contents of the particular bulletin and an Explanation of Changes that is provided to assist readers in understanding the reasons for the revisions to a bulletin. In addition, the bulletins include, where appropriate, references to relevant case law and other CRA publications as well as examples to illustrate how the law is applied. For those readers who prefer a less technical explanation of the law, the CRA offers other publications, such as tax guides and brochures.
- ¶ 3. Bulletins reflect the CRA's interpretation of the law in force at the time the bulletins are published. Since there are frequent legislative amendments, there is an ongoing effort to ensure that the bulletins are complete, accurate, and up-to-date. However, the timeliness of any revisions that may be required is affected by the frequency and extent of the legislative changes. In cases where a bulletin has not yet been revised to reflect legislative changes, readers should refer to the amended law and its effective date. Readers should also take into account court decisions since the date of publication of a bulletin when considering the relevancy of the comments in the bulletin or special release.

- When an existing bulletin needs updating, the CRA ¶ 4. will either revise the bulletin or issue a consolidated version to revise parts of the bulletin, depending on the nature and extent of the change and its overall effect on the existing bulletin.
- ¶ 5. An interpretation described in a bulletin applies as of the date the bulletin is published, unless otherwise specified. When there is a subsequent change in a previous interpretation or position, and the change is beneficial to taxpayers, it is usually effective for all future assessments and reassessments. However, if the change is not favourable to taxpayers, it is normally effective for the current and subsequent taxation years or for transactions entered into after the date of the bulletin.
- A change in an interpretation or position may also be announced in the Income Tax Technical News. This newsletter is issued ad hoc to provide immediate CRA reaction to specific issues of significant impact.

#### Complete Review of an IT

When there has been a complete review of all paragraphs of an IT, the number identifying the IT changes (e.g., IT-426 becomes IT-426R and, upon a subsequent review, it will become IT-426R2). The Explanation of Changes section at the end of the IT indicates the paragraph numbers that have been changed as a result of the review and provides a short explanation of the reasons for the changes.

#### Consolidated IT

¶ 8. In some situations, such as when there has been a substantial change in the law or a significant court case, only certain paragraphs of an IT are revised in order to update it as quickly as possible. When such is the case, the word "(Consolidated)" will appear at the end of the IT number (e.g., IT-481 (Consolidated)). The paragraphs that have been revised by the current consolidation are identified at the front of the IT beside the heading *Latest Revisions*. The reasons for all of the changes made since the last complete review of the IT are indicated in the *Bulletin Revisions* section at the end of the IT. The date of the revision appears after the description of each change.



### $\P$ 9. This index consists of the following:

- Part 1 Sectional Index by Primary References
- Part 2 Topical Index
- Part 3 Numerical Listing of Current Interpretation Bulletins
- Part 4 Numerical Listing of Technical News
- Part 5 List of Cancelled Bulletins Since the Last Publication of the Index

**Note**: Throughout this index, bulletins for which the CRA has issued a special release are indicated by an "(SR)" placed to the right of the bulletin number. Also, consolidated versions of bulletins are indicated by a "(C)" placed to the right of the bulletin number. In Part 3, an underlining of the number of a bulletin indicates that a new release, a revision or a consolidated version has been issued since the index was last published. Cancelled and archived publications are not listed in the index.

To better serve our clients, the CRA consults with many affected groups and individuals about the content of selected bulletins. If you have any comments or suggestions to improve a bulletin, a technical news, or this index, we would like to hear from you. Please send your comments to:

Income Tax Rulings Directorate
Legislative Policy and Regulatory Affairs Branch
Canada Revenue Agency
Ottawa ON K1A 0L5

All Interpretation Bulletins can be found on the Canada Revenue Agency Web site at: www.cra.gc.ca/menu/EmenuKLA.html

### Part 1 – Sectional Index

### by Primary References

### **Income Tax Act**

		-	Title	Technical News
Determination of an individual's residence status	IT-221R3(C)	6(1.1)	Benefits, including standby charge for an automobile, from	IT-63R5
Residence of a trust or estate	IT-447			
Price adjustment clauses	IT-169		– After 1992	
Separate businesses	IT-206R	6(2), (2.1)	Benefits, including standby	IT-63R5
Miscellaneous receipts	IT-334R2			
Damages, settlements, and similar receipts	IT-365R2		vehicle supplied by an employer - After 1992	r
Non-residents – Income earned in Canada	IT-420R3(SR)	6(3)	Payments by employer to employee	IT-196R2(SR)
Rental of real property by individual	IT-434R(SR)	6(6)	Employment at special work sites or remote work locations	IT-91R4
Barter transactions	IT-490	6(7)	Benefits, including standby	IT-63R5
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Losses – Their deductibility in	IT-232R3			
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	IT-168R3	8(1)(c)	·	IT-141R(C
clubs	IT-63R5	8(1)(f)	Vehicle, travel and sales	IT-522F
charge for an automobile, from he personal use of a motor		8(1)( <i>h</i> ), ( <i>h</i> .1)	Vehicle, travel and sales	IT-522F
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Health and welfare trusts for	IT-85R2		membership's dues	
		8(1)( <i>i</i> )(ii),	Employee's expenses, including	ı IT-352R2
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Flexible employee benefit programs	IT-529	(vi)	parity or advisory committee	
Benefits, including standby charge for an automobile, from	IT-63R5	8(1)(j)	Vehicle, travel and sales expenses of employees	IT-522F
the personal use of a motor vehicle supplied by an employer – After 1992		8(1)( <i>m</i> )	Registered pension funds or plans – Employees' contributions	IT-167R6
Wage loss replacement plans	IT-428	8(1)( <i>p</i> ), ( <i>q</i> )	Performing artists	IT-525R(C)
Employee benefit plans and employee trusts	IT-502(SR)	9	Conversion of property, other than real property, from or to	IT-102R2
Benefits, including standby charge for an automobile, from the personal use of a motor vehicle supplied by an employer – After 1992	IT-63R5	9	inventory  Corporations used by practising members of professions	IT-189R2
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Income Tax Act Section	Title	Bulletin or Technical News	Income Tax Act Section	Title	Bulletin or Technical News
9	Profits, capital gains and losses from the sale of real	IT-218R	12(1)( <i>o</i> )	Safe income calculation –The <i>Kruco</i> case	TN-34
	estate, including farmland and inherited land and conversion of real estate from capital		12(1)( <i>x</i> )	Government assistance – General comments	IT-273R2
	property to inventory and vice versa		12(1)( <i>x</i> )	Application of paragraph 12(1)(x)	TN-29
9	Government assistance – General comments	IT-273R2	12.2	Policyholders' income from life insurance policies	e IT-87R2
9	Commodity futures and certain commodities	n IT-346R	13(1)	Capital cost allowance – Recapture and terminal loss	IT-478R2
9	Woodlots	IT-373R2(C)	13(4), (4.1)	Exchanges of property	IT-259R4
9	Payments to lottery ticket vendors	IT-404R	13(5)	Capital cost allowance – Transferred and misclassified	IT-190R2
9	Prepaid expenses and deferred charges	IT-417R2	13(5.1)	property  Capital cost allowance –	IT-464R
9	Visual artists and writers	IT-504R2(C)	10(0)	Leasehold interests	IT 400D0
9(1)	Income of contractors	IT-92R2	13(6)	Capital cost allowance – Transferred and misclassified	IT-190R2
9(1)	Foreign exchange gains and losses	IT-95R	19/7 1)	property  Government assistance –	IT-273R2
9(1)	Lawyers' trust accounts and disbursements	IT-129R	13(7.1)	General comments	_
9(1)	Surface rentals and farming operations	IT-200	13(21)	Capital cost allowance – Depreciable property	IT-128R
9(1)	Prepayment of rents	IT-261R	13(21)	Sale of property – When included in income	IT-170R
9(1)	Premiums and other amounts	IT-359R2	10(01)	computation	IT 000D0/CD)
9(1)	with respect to leases  Miscellaneous farm income	IT-425	13(21)	Capital cost allowance – Proceeds of disposition of depreciable property	IT-220R2(SR)
9(1)	Business transactions prior to incorporation	IT-454	13(21)	Capital cost allowance – Partial dispositions of property	IT-418
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12(1)( <i>o</i> )	Crown charges – Resources properties in Canada	IT-438R2	15(1)	Single-purpose corporations	TN-31R2

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18(1)( <i>a</i> )	Membership dues – Associations and societies	IT-211R	20(1)( <i>a</i> )	Capital cost allowance – General comments	IT-285R2
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18(1)( <i>h</i> )	Damages, settlements and similar payments	IT-467R2	20(1)( <i>c</i> )	Interest deductibility and related issues	IT-533
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18(4)	carrying charges on land Interest on debts owing to specified non-residents ("thin capitalization")	IT-59R3	20(1)( <i>e</i> .1)	Expenses of issuing or selling shares, units in a trust, interests in a partnership or syndicate, and expenses of borrowing money	IT-341R3
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Income Tax Act Section	Title	Bulletin or Technical News	Income Tax Act Section	Title	Bulletin or Technical News
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20(1)(/)	Bad debts and reserves for doubtful debts	IT-442R		experimental development expenditures [after December 15, 1987]	
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23	Sale of inventory	IT-287R2		corporations to acquire share bonds or debentures and by	S,
24	Eligible capital property –	IT-313R2		trusts to acquire trust units	
	Rules where a taxpayer has ceased carrying on a business or has died	6	49(4)	Reassessment where option exercised in subsequent year	IT-384R(SR)
28	Farming or fishing – Use of cash method	IT-433R	50(1)( <i>a</i> )	Capital debts established to b bad debts	e IT-159R3
28	Farming – Cash method inventory adjustments	IT-526	50(2)	Capital debts established to b bad debts	e IT-159R3
28(1)	Livestock of farmers	IT-427R	51(1)	Fractional interests in shares	IT-115R2
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34	Election by professionals to exclude work in progress from income	IT-457R	53(2)	a consequence of death  Capital property – Some adjustments to cost base	IT-456R(SR)

Income Tax Act Section	Title	Bulletin or Technical News	Income Tax Act Section	Title	Bulletin or Technical News
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54	General comments  Shares entitling shareholders	IT-146R4	59(1)	Dispositions of resource properties	IT-125R4
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54	Corporations – Involuntary dissolutions	IT-444R	59.1	Dispositions of resource properties	IT-125R4
54	Dispositions – Changes in terms of securities	IT-448(SR)	60( <i>b</i> )	Support payments	IT-530R
54	Dispositions – Absence of consideration	IT-460	60(/)	Transfers of funds between registered plans	IT-528
54	Stock exchange transactions	– IT-133	60( <i>j</i> .1)	Retiring allowances	IT-337R4(C)
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54	Sale of property – When included in income computation	IT-170R	60( <i>q</i> )	registered plans Scholarships, fellowships, bursaries, and research grant	IT-340R(SR) s
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55(5)( <i>b</i> ),( <i>c</i> )	Safe income calculation – The Kruco case	e TN-34	00(10)	expenses – Meaning of principal-business corporation	
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T-433R	Farming or fishing – Use of cash method	IT-479R(SR)	Transactions in securities		
T-434R(SR)	Rental of real property by individual	IT-47311(O11)	Timber resource property and timber limits		
T-437R	Ownership of property (principal residence)	IT-482R	Pipelines		
T-438R2	Crown charges – Resource properties in	IT-484R2	Business investment losses		
T 440D0	Canada  Transfer of rights to income	IT-485	Cost of clearing or levelling land		
T-440R2	Transfer of rights to income  Bad debts and reserves for doubtful debts	IT-487	General limitation on deduction of outlays o		
IT-442R			expenses		
T-443(SR)	Leasing property – Capital cost allowance restrictions	IT-489R	Non-arm's length sale of shares to a corporation		
T-444R	Corporations – Involuntary dissolutions	IT-490	Barter transactions		
T-447	Residence of a trust or estate	IT-491(SR)	Former business property		
T-448(SR)	Dispositions – Changes in terms of securities	IT-492	Capital cost allowance – Industrial mineral		
T-450R	Share for share exchange		mines		
IT-451R	Deemed disposition and acquisition on ceasing to be or becoming resident in Canada	IT-494	Hire of ships and aircraft from non-residents		
IT-454	Business transactions prior to incorporation	IT-495R3	Child care expenses		
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T-499R	Superannuation or pension benefits		carryback		
T-500R	Registered retirement savings plans – Death of an annuitant	IT-521R	Motor vehicle expenses claimed by self- employed individuals		
T-501(SR)	Capital cost allowance – Logging assets	IT-522R	Vehicle, travel and sales expenses of employees		
IT-502(SR)	Employee benefit plans and employee trusts	IT-523	Order of provisions applicable in computing		
IT-504R2(C)	Visual artists and writers		individual's taxable income and tax payable		
IT-506	Foreign income taxes as a deduction from income	IT-524	Trusts – Flow-through of taxable dividends a beneficiary – After 1987		
IT-508R	Death benefits	IT-525R(C)	Performing artists		
IT-510			Farming – Cash method inventory adjustment		
	May 22, 1985 to a related minor	IT-527	Distress preferred shares		
IT-511R	Interspousal and certain other transfers and loans of property	IT-528	Transfers of funds between registered plans		
IT-512	Determination and redetermination of losses	IT-529	Flexible employee benefit programs		
IT-513R	Personal tax credits	IT-530R	Support payments		
IT-514	Work space in home expenses	IT-531	Eligible funeral arrangements		
IT-515R2	Education tax credit	IT-532	Part I.3 – Tax on large corporations		
IT-516R2	Tuition tax credit	IT-533	Interest deductibility and related issues		
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IT-519R2(C)	Medical expense and disability tax credits and attendant care expense deduction				

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TN-22	General Anti-Avoidance Rule (GAAR) Employee Benefits Rectification Orders Shareholder/Manager Remuneration Large Corporation Tax – Capital Tax Cases Limitation Laws on Collection Actions Tax Shelters News Release – Rulings Position Commission Income Transferred to Corporation Series of Transactions International Taxation	TN-32	Revocation of Previously Issued Rulings Application of Penalties Taxpayer's Opportunities to Respond to Assessments Control in Fact: Impact of Recent Jurisprudence Subsection 95(6): Scope of Application CRA Access to Accountants' or Auditors' Working Papers New Administrative Policy on Single-Purpose Corporations
TN-23	List of "Approved" Entities for the Purpose of Scientific Research and Experimental Development Computer Software		Notice of Objection of Large Corporation: Impact of the <i>Potash Corporation</i> case Joint International Task Force on Tax Shelters Reserve for Prepaid Amount: Impact of the <i>Ellis Vision</i> case
TN-24	Legal Costs to Obtain Support Amounts Cancellation of Interpretation Bulletins Correction to the French Version of IT-519R2 (Consolidated)	TN-33	Update on GAAR reviews  Income Earned or Realized – The Kruco Case Permanent Establishment – The Dudney Case
TN-25	E-Commerce Reasonable Expectation of Profit Health and Welfare Trusts Refreshing Losses Replacement Property Rules and Business Expansion Foreign Exchange Losses Dividend Reinvestment Plans Silicon Graphics Ltd. Partnership	TN-34	Income Trusts and Interest Deductibility Income Trusts and Subparagraph 132(6)(b)(i) Income Trusts Reorganizations Income Trusts and Non-resident Ownership Loss Consolidation – Unanimous Shareholder Agreements Sale of Tax Losses Loss Consolidation – Provincial Tax Vancouver Olympic Games
TN-26	Proposed Guidelines on Split-Receipting		Auditors Working Papers Change in Trustees and Control
TN-27	Archived Interpretation Bulletins Income Tax Publications Subscriber List		Safe Income – The <i>Kruco</i> Case Third Party Penalties Future Directions
TN-28	Large Corporation Tax – Long Term Debt Section 86.1 – Foreign Spin-Offs with "Poison Pill " Shareholder Rights Plans		Delaware Revised Uniform Partnership Act Review of Advance Rulings Process Emission Reduction and Offset Credits
TN-29	Application of Paragraph 12(1)(x) Large Corporation Tax Income Tax Rulings Directorate New Automated Telephone System		Canada-U.S. – Competent Authority Memorandum of Understanding Convention on Mutual Administrative Assistance in Tax Matters Creation of Capital Losses
TN-30	Prepaid Income – Whether Subsection 9(1) or Paragraph 12(1)(a) Applies? Withholding Tax on Interest Computation/Allocation of Partnership Income and Losses Corporate Loss Utilization Transactions Reasonableness of Shareholder/Manager Remuneration Pre-judgment Interest Tax Avoidance Social Security Taxes and the Foreign Tax Credit Restricted Farm Losses (Section 31)		General Anti-Avoidance Rule and Audit Issues/Concerns Draft Legislation Update on Subsection 95(6) Update on Transfer Pricing Joint International Tax Shelter Information Centre Enhanced CRA Audits Treaty Interpretation and the Meaning of "Liable to Tax" Retirement Compensation Arrangements Permanent Establishments
TN-31R2	Social Security Taxes and the Foreign Tax Credit Single-Purpose Corporations Application of Paragraph 81(1)( <i>h</i> )		

## Part 5 – List of Cancelled and Archived Bulletins Since the Last Publication of the Index

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NONE				