

SUBJECT: Index
**Income Tax Interpretation Bulletins and
Technical News**

DATE: January 22, 2003

REFERENCE:

NO.:

This version is only available electronically.

Application

This index reflects interpretation bulletins, special releases, and technical news issued on or before **December 31, 2002**. It cancels and replaces the index dated December 31, 2001. The index is updated on an annual basis.

General comments

1. The purpose of interpretation bulletins (ITs) is to provide the Canada Customs and Revenue Agency's (CCRA) interpretation of the income tax law that it administers and to announce significant changes in the CCRA'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 CCRA'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 CCRA 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 CCRA 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 CCRA offers other publications, such as tax guides and brochures.

3. Bulletins reflect the CCRA'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.

4. When an existing bulletin needs updating, we 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.

6. 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 CCRA reaction to specific issues of significant impact.

7. IT directives are issued periodically to inform the public of non-technical issues affecting the status of bulletins, including notification of the cancellation of an existing bulletin.

8. 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
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Note: Throughout this index, bulletins for which the CCRA 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, a shading 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. Directives, newsletters, releases, cancelled bulletins, and cancelled special releases are not listed in the index.

To better serve our clients, the CCRA 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 special release, or this index, we would like to hear from you. Please send your comments to:

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Income Tax Rulings Directorate
Policy and Legislation Branch
Canada Customs and Revenue Agency
Ottawa ON K1A 0L5*

*or by e-mail at the following address:
bulletin@ccra.gc.ca*

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

Part 1 – Sectional Index

by Primary References

Income Tax Act

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| 6 | Athletes and players employed by football, hockey and similar clubs | IT-168R3 | 6(6) | Fishermen – Employees and seafarers – Value of rations and quarters | IT-254R2 |
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| 6(7) | 1998 deduction limits and benefit rates for automobiles | TN-12 | 9 | Profits, capital gains and losses from the sale of real estate, including farmland and inherited land and conversion of real estate from capital property to inventory and vice versa | IT-218R |
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| 7 | Section 7 – Convertible preferred shares | TN-1 | 9 | Commodity futures and certain commodities | IT-346R |
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| 7 | Change of position in respect of GAAR – Section 7 | TN-19 | 9 | Payments to lottery ticket vendors | IT-404R |
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| 7(1.1), (1.3) | Change in position in respect of GAAR – Section 7 | TN-19 | 9 | Legacies | IT-446R |
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| – payments for the benefit of a minor beneficiary | TN-11 | | |
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| – distribution certificate | IT-488R2 | – deceased professionals | IT-212R3(SR) |
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| – farm corporations | IT-427R | – merger of partnership | IT-471R |
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| – investment tax credit of parent corporation | IT-151R5(C) | Work space in home | |
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| – partnership, property disposition | IT-378R | – tax treatment | IT-202R2 |
| – replacement property acquired upon | IT-259R3 | Writers | |
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Part 3 – Numerical Listing of Current Interpretation Bulletins

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| IT-52R4 | Income bonds and income debentures | IT-98R2 | Investment corporations |
| IT-54 | Wage loss replacement plans – Changes in plans established before June 19, 1971 | IT-99R5(C) | Legal and accounting fees |
| IT-59R3 | Interest on debts owing to specified non-residents (thin capitalization) | IT-102R2 | Conversion of property, other than real property, from or to inventory |
| IT-63R5 | Benefits, including standby charge for an automobile, from the personal use of a motor vehicle supplied by an employer – After 1992 | IT-103R | Dues paid to a union or to a parity or advisory committee |
| IT-64R4 | Corporations: Association and control | IT-104R3 | Deductibility of fines or penalties |
| IT-65 | Stock splits and consolidations | IT-105 | Administrative costs of pension plans |
| IT-66R6 | Capital dividends | IT-106R3 | Crown corporation employees abroad |
| IT-67R3 | Taxable dividends from corporations resident in Canada | IT-107 | Costs of disposition of capital property affected by the median rule |
| IT-73R6 | The small business deduction | IT-109R2 | Unpaid amounts |
| IT-75R3 | Scholarships, fellowships, bursaries, prizes, and research grants | IT-110R3 | Gifts and official donation receipts |
| IT-76R2 | Exempt portion of pension when employee has been a non-resident | IT-113R4 | Benefits to employees – Stock options |
| IT-77R | Securities in satisfaction of an income debt | IT-115R2 | Fractional interest in shares |
| IT-78 | Capital property owned on December 31, 1971 – Identical properties | IT-116R3 | Rights to buy additional shares |
| IT-79R3 | Capital cost allowance – Buildings or other structures | IT-119R4 | Debts of shareholders and certain persons connected with shareholders |
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| IT-83R3 | Non-profit organizations – Taxation of income from property | IT-122R2 | United States social security taxes and benefits |
| IT-84 | Capital property owned on December 31, 1971 – Median rule (Tax-free zone) | IT-123R4 | Disposition of and transactions involving eligible capital property |
| IT-85R2 | Health and Welfare trusts for employees | IT-123R6 | Transactions involving eligible capital property |
| IT-86R | Vow of perpetual poverty | IT-124R6 | Contributions to registered retirement savings plans |
| IT-87R2 | Policyholders' income from life insurance policies | IT-125R4 | Dispositions of resource properties |
| IT-88R2 | Stock dividends | IT-126R2 | Meaning of "winding-up" |
| IT-90 | What is a partnership? | IT-128R | Capital cost allowance – Depreciable property |
| IT-91R4 | Employment at special work sites or remote work locations | IT-129R | Lawyers' trust accounts and disbursements |
| IT-92R2 | Income of contractors | IT-130 | Capital property owned on December 31, 1971 – Actual cost of property owned by a testamentary trust |
| IT-93 | Capital property owned on December 31, 1971 – Meaning of actual cost and amortized cost | IT-131R2 | Convention expenses |
| IT-95R | Foreign exchange gains and losses | IT-132R2 | Capital property owned on December 31, 1971 – Non-arm's length transactions |
| | | IT-133 | Stock exchange transactions – Date of disposition of shares |
| | | IT-137R3(SR) | Additional tax on certain corporations carrying on business in Canada |

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| IT-139R | Capital property owned on December 31, 1971 – Fair market value | IT-171R2 | Non-resident individuals – Computation of taxable income earned in Canada and non-refundable tax credits |
| IT-140R3 | Buy-sell agreements | IT-173R2(SR) | Capital gains derived in Canada by residents of the United States |
| IT-141R(C) | Clergy residence deduction | IT-176R2 | Taxable Canadian property – Interests in and options on real property and shares |
| IT-142R3 | Settlement of debts on the winding-up of a corporation | IT-177R2(SR) | Permanent establishment of a corporation in a province and of a foreign enterprise in Canada |
| IT-143R3 | Meaning of eligible capital expenditure | IT-178R3(C) | Moving expenses |
| IT-145R(C) | Canadian manufacturing and processing profits – Reduced rate of corporate tax | IT-179R | Change of fiscal period |
| IT-146R4 | Shares entitling shareholders to choose taxable or capital dividends | IT-183 | Foreign tax credit – Member of a partnership |
| IT-147R3 | Capital cost allowance – Accelerated write-off of manufacturing and processing machinery and equipment | IT-184R | Deferred cash purchase tickets issued for grain |
| IT-148R3 | Recreational properties and club dues | IT-185R(C) | Losses from theft, defalcation or embezzlement |
| IT-149R4 | Winding-up dividend | IT-187 | Customer lists and ledger accounts |
| IT-150R2 | Acquisition from a non-resident of certain property on death or mortgage foreclosure or by virtue of a deemed disposition | IT-188R(SR) | Sale of accounts receivable |
| IT-151R4 | Scientific research and experimental development expenditures | IT-189R2 | Corporations used by practising members of professions |
| IT-151R5(C) | Scientific research and experimental development expenditures | IT-190R2 | Capital cost allowance – Transferred and misclassified property |
| IT-152R3 | Special reserves – Sale of land | IT-194 | Foreign tax credit – Part-time residents |
| IT-153R3 | Land developers – Subdivision and development costs and carrying charges on land | IT-195R4 | Rental property – Capital cost allowance restrictions |
| IT-154R | Special reserves | IT-196R2(SR) | Payments by employer to employee |
| IT-155R3(SR) | Exemption from non-resident tax on interest payable on certain bonds, debentures, notes, hypothecs or similar obligations | IT-199 | Identical properties acquired in non-arm's length transactions |
| IT-156R | Feedlot operators | IT-200 | Surface rentals and farming operations |
| IT-158R2 | Employees' professional membership dues | IT-201R2 | Foreign tax credit – Trusts and beneficiaries |
| IT-159R3 | Capital debts established to be bad debts | IT-202R2 | Employees' or workers' compensation |
| IT-160R3 | Personal use of aircraft | IT-203 | Interest on death duties |
| IT-161R3(SR) | Non-residents – Exemption from tax deductions at source on employment income | IT-206R | Separate businesses |
| IT-165R | Returnable containers | IT-209R(SR) | Inter vivos gifts of capital property to individuals directly or through trusts |
| IT-167R6 | Registered pension plans – Employees' contributions | IT-210R2 | Income of deceased persons – Periodic payments and investment tax credit |
| IT-168R3 | Athletes and players employed by football, hockey and similar clubs | IT-211R | Membership dues – Associations and societies |
| IT-169 | Price adjustment clauses | IT-212R3(SR) | Income of deceased persons – Rights or things |
| IT-170R | Sale of property – When included in income computation | IT-213R | Prizes from lottery schemes, pool system betting and giveaway contests |
| | | IT-215R(SR) | Reserves, contingent accounts and sinking funds |
| | | IT-216 | Corporation holding property as agent for shareholder |

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| Bulletin | Title | Bulletin | Title |
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| IT-217R | Depreciable property owned on December 31, 1971 | IT-268R3(SR) | Inter vivos transfer of farm property to child [before 1993] |
| IT-218R | Profit, capital gains and losses from the sale of real estate, including farmland and inherited land and conversion of real estate from capital property to inventory and vice versa | IT-268R4 | Inter vivos transfer of farm property to child |
| IT-220R2(SR) | Capital cost allowance – Proceeds of disposition of depreciable property | IT-269R3 | Part IV tax on taxable dividends received by a private corporation or a subject corporation |
| IT-221R3(C) | Determination of an individual's residence status | IT-270R2 | Foreign tax credit |
| IT-223 | Overhead expense insurance vs. income insurance | IT-271R | Expropriations – Time and proceeds of disposition |
| IT-226R | Gift to a charity of a residual interest in real property or an equitable interest in a trust | IT-273R2 | Government assistance – General comments |
| IT-231R2 | Partnerships – Partners not dealing at arm's length | IT-274R | Rental properties – Capital cost of \$50,000 or more |
| IT-232R3 | Losses – Their deductibility in the loss year or in other years | IT-278R2 | Death of a partner or of a retired partner |
| IT-234 | Income of deceased persons – Farm crops | IT-280R(SR) | Employees profit-sharing plans – Payments computed by reference to profits |
| IT-236R4 | Reserves – Disposition of capital property | IT-281R2 | Elections on single payments from a deferred profit-sharing plan |
| IT-238R2 | Fees paid to investment counsel | IT-283R2 | Capital cost allowance – Video tapes, videotape cassettes, films, computer software and master recording media |
| IT-239R2 | Deductibility of capital losses from guaranteeing loans for inadequate consideration and from loaning funds at less than a reasonable rate of interest in non-arm's length circumstances | IT-285R2 | Capital cost allowance – General comments |
| IT-241(SR) | Reassessments made after the four-year limit | IT-286R2 | Trusts – Amount payable |
| IT-242R | Retired partners | IT-287R2 | Sale of inventory |
| IT-243R4 | Dividend refund to private corporations | IT-288R2 | Gifts of capital properties to a charity and others |
| IT-244R3 | Gifts by individuals of life insurance policies as charitable donations | IT-290 | Non-resident-owned investment corporation – Meaning of principal business |
| IT-247 | Employer's contribution to pensioners' premiums under provincial medical and hospital services plans | IT-291R2 | Transfer of property to a corporation under subsection 85(1) |
| IT-254R2 | Fishermen – Employees and seafarers – Value of rations and quarters | IT-292 | Taxation of elected officers of incorporated municipalities, school boards, municipal commissions and similar bodies |
| IT-256R | Gains from theft, defalcation or embezzlement | IT-293R(SR) | Debtor's gain on settlement of debt |
| IT-257R | Canada Council grants | IT-295R4 | Taxable dividends received after 1987 by a spouse |
| IT-259R3 | Exchanges of property | IT-296 | Landscaping of grounds |
| IT-261R | Prepayments of rents | IT-297R2 | Gifts in kind to charity and others |
| IT-262R2 | Losses of non-residents and part-year residents | IT-298 | Canada-U.S. Tax Convention – Number of days "present" in Canada |
| IT-264R(SR) | Part dispositions | IT-302R3 | Losses of a corporation – The effect that acquisitions of control, amalgamations, and windings-up have on their deductibility – After January 15, 1987 |
| IT-265R3 | Payments of income and capital combined | IT-303(SR) | Know-how and similar payments to non-residents |
| IT-266 | Taxation of members of provincial legislative assemblies | IT-304R2 | Condominiums |
| IT-267R2 | Capital cost allowance – Vessels | IT-305R4 | Testamentary spouse trusts |
| | | IT-306R2 | Capital cost allowance – Contractor's movable equipment |

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| IT-307R3 | Spousal registered retirement savings plans | IT-341R3 | Expenses of issuing or selling shares, units in a trust, interests in a partnership or syndicate and expenses of borrowing money |
| IT-309R2 | Premiums on life insurance used as collateral | IT-342R | Trusts – Income payable to beneficiaries |
| IT-313R2 | Eligible capital property – Rules where a taxpayer has ceased carrying on a business or has died | IT-343R | Meaning of the term corporation |
| IT-314 | Income of dealers in oil and gas leases | IT-346R | Commodity futures and certain commodities |
| IT-315 | Interest expense incurred for the purpose of winding-up or amalgamation | IT-347R2 | Crown corporations |
| IT-316 | Awards for employees' suggestions and inventions | IT-349R3 | Intergenerational transfers of farm property on death |
| IT-317R | Capital cost allowance – Radio and television equipment | IT-350R | Investigation of site |
| IT-319 | Cost of obligations owned on December 31, 1971 | IT-351 | Income from a foreign source – Blocked currency |
| IT-320R3 | Qualified investments – Trusts governed by registered retirement savings plans, registered education savings plans and registered retirement income funds | IT-352R2 | Employee's expenses, including work space in home expenses |
| IT-321R | Insurance agents and brokers – Unearned commissions | IT-353R2 | Partnership interest – Some adjustments to cost base |
| IT-322R | Farm losses | IT-355R2 | Interest on loans to buy life insurance policies and annuity contracts, and interest on policy loans |
| IT-323 | Sale of mortgage included in proceeds of disposition of depreciable property | IT-357R2 | Expenses of training |
| IT-324 | Capital cost allowance – Emphyteutic lease | IT-359R2 | Premiums and other amounts with respect to leases |
| IT-325R2 | Property transfers after separation, divorce and annulment | IT-360R2 | Interest payable in a foreign currency |
| IT-326R3 | Returns of deceased persons as "another person" | IT-361R3 | Exemption from part XIII tax on interest payments to non-residents |
| IT-327 | Capital cost allowance – Elections under Regulation 1103 | IT-362R | Patronage dividends |
| IT-328R3 | Losses on shares on which dividends have been received | IT-363R2 | Deferred profit-sharing plans – Deductibility of employer contributions and taxation of amounts received by a beneficiary |
| IT-330R | Dispositions of capital property subject to warranty, covenant, or other conditional or contingent obligations | IT-364 | Commencement of business operations |
| IT-332R | Personal-use property | IT-365R2 | Damages, settlements, and similar receipts |
| IT-334R2 | Miscellaneous receipts | IT-367R3 | Capital cost allowance – Multiple-unit residential buildings |
| IT-335R | Indirect payments | IT-369R(SR) | Attribution of trust income to settlor |
| IT-336R | Capital cost allowance – Pollution control property | IT-370 | Trusts – Capital property owned on December 31, 1971 |
| IT-337R3 | Retiring allowances | IT-371 | Rental property – Meaning of "principal business" |
| IT-338R2 | Partnership interests – Effects on adjusted cost base resulting from the admission or retirement of a partner | IT-373R2(C) | Woodlots |
| IT-339R2 | Meaning of "private health services plan" | IT-374 | Meaning of "settlor" |
| IT-340R(SR) | Scholarships, fellowships, bursaries and research grants – Forgivable loans, repayable awards and repayable employment income | IT-377R | Director's, executor's or juror's fees |
| | | IT-378R | Winding-up of a partnership |
| | | IT-379R | Employees profit-sharing plans – Allocations to beneficiaries |
| | | IT-381R3 | Trusts – Capital gains and losses and the flow-through of taxable capital gains to beneficiaries |

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| IT-382 | Debts bequeathed or forgiven on death | IT-418 | Capital cost allowance – Partial dispositions of property |
| IT-384R(SR) | Reassessment where option exercised in subsequent year | IT-419R | Meaning of arm's length |
| IT-385R2 | Disposition of an income interest in a trust | IT-420R3(SR) | Non-residents – Income earned in Canada |
| IT-386R | Eligible capital amounts | IT-421R2 | Benefits to individuals, corporations and shareholders from loans or debt |
| IT-387R2(C) | Meaning of "identical properties" | IT-422 | Definition of tools |
| IT-388 | Income bonds issued by foreign corporations | IT-423 | Sale of sand, gravel or topsoil |
| IT-389R | Vacation pay trusts established under collective agreements | IT-425 | Miscellaneous farm income |
| IT-390(SR) | Unit trusts – Cost of rights and adjustments to cost base | IT-426 | Shares sold subject to an earnout agreement |
| IT-391R | Status of corporations | IT-427R | Livestock of farmers |
| IT-392 | Meaning of the term "share" | IT-428 | Wage loss replacement plans |
| IT-393R2 | Election re tax on rents and timber royalties – Non-residents | IT-430R3(C) | Life insurance proceeds received by a private corporation or a partnership as a consequence of death |
| IT-394R2 | Preferred beneficiary election | IT-432R2 | Benefits conferred on shareholders |
| IT-395R2 | Foreign tax credit – Foreign-source capital gains and losses | IT-433R | Farming or fishing – Use of cash method |
| IT-396R | Interest income | IT-434R(SR) | Rental of real property by individual |
| IT-397R(SR) | Amounts excluded from income – Statutory exemptions and certain service or RCMP pensions, allowances and compensation | IT-437R | Ownership of property (principal residence) |
| IT-400(SR) | Exploration and development expenses – Meaning of principal-business corporation | IT-438R2 | Crown charges – Resource properties in Canada |
| IT-403R | Options on real estate | IT-440R2 | Transfer of rights to income |
| IT-404R | Payments to lottery ticket vendors | IT-441 | Capital cost allowance – Certified feature productions and certified short productions |
| IT-405 | Inadequate considerations – Acquisitions and dispositions | IT-442R | Bad debts and reserves for doubtful debts |
| IT-406R2 | Tax payable by an inter vivos trust | IT-443(SR) | Leasing property – Capital cost allowance restrictions |
| IT-407R4(C) | Disposition of cultural property to designated Canadian institutions | IT-444R | Corporations – Involuntary dissolutions |
| IT-408R | Life insurance policies as investments of registered retirement savings plans and deferred profit-sharing plans | IT-445 | The deduction of interest on funds borrowed either to be loaned at less than a reasonable rate of interest or to honour a guarantee given for inadequate consideration in non-arm's length circumstances |
| IT-409 | Winding up of a non-profit organization | IT-446R | Legacies |
| IT-410R(SR) | Debt obligations – Accrued interest on transfer | IT-447 | Residence of a trust or estate |
| IT-411R | Meaning of "construction" | IT-448(SR) | Dispositions – Changes in terms of securities |
| IT-412R2 | Foreign property of registered plans | IT-449R | Meaning of "vested indefeasibly" |
| IT-413R | Election by members of a partnership under subsection 97(2) | IT-450R | Share for share exchange |
| IT-415R2 | Deregistration of registered retirement savings plans | IT-451R | Deemed disposition and acquisition on ceasing to be or becoming resident in Canada |
| IT-416R3 | Valuation of shares of a corporation receiving life insurance proceeds on death of a shareholder | IT-452 | Utility service connections |
| IT-417R2 | Prepaid expenses and deferred charges | IT-454 | Business transactions prior to incorporation |
| | | IT-456R(SR) | Capital property – Some adjustments to cost base |
| | | IT-457R | Election by professionals to exclude work in progress from income |

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| IT-458R2 | Canadian-controlled private corporation | IT-494 | Hire of ships and aircraft from non-residents |
| IT-459 | Adventure or concern in the nature of trade | IT-495R2 | Child care expenses |
| IT-460 | Dispositions – Absence of consideration | IT-496R | Non-profit organizations |
| IT-461 | Forfeited deposits | IT-497R3 | Overseas employment tax credit |
| IT-462 | Payments based on production or use | IT-498 | The deductibility of interest on money borrowed to reloan to employees or shareholders |
| IT-463R2 | Paid-up capital | IT-499R | Superannuation or pension benefits |
| IT-464R | CCA – Leasehold interests | IT-500R | Registered retirement savings plans – Death of an annuitant |
| IT-465R | Non-resident beneficiaries of trusts | IT-501(SR) | Capital cost allowance – Logging assets |
| IT-467R2 | Damages, settlements and similar payments | IT-502(SR) | Employee benefit plans and employee trusts |
| IT-468R | Management or administration fees paid to non-residents | IT-503 | Exploration and development shares |
| IT-469R | Capital cost allowance – Earth-moving equipment | IT-504R2(C) | Visual artists and writers |
| IT-470R(C) | Employees' fringe benefits | IT-505 | Mortgage foreclosures and conditional sales reposessions |
| IT-471R | Merger of partnerships | IT-506 | Foreign income taxes as a deduction from income |
| IT-472(SR) | Capital cost allowance – Class 8 property | IT-507R | Small business development bonds and small business bonds |
| IT-473R | Inventory valuation | IT-508R | Death benefits |
| IT-474R | Amalgamations of Canadian corporations | IT-510 | Transfers and loans of property made after May 22, 1985 to a related minor |
| IT-475 | Expenditures on research and for business expansion | IT-511R | Interspousal and certain other transfers and loans of property |
| IT-476 | Capital cost allowance – Gas and oil exploration and production equipment | IT-512 | Determination and redetermination of losses |
| IT-477(C) | Capital cost allowance – Patents, franchises, concessions and licences | IT-513R | Personal tax credits |
| IT-478R2 | Capital cost allowance – Recapture and terminal loss | IT-514 | Work space in home expenses |
| IT-479R(SR) | Transactions in securities | IT-515R2 | Education tax credit |
| IT-481 | Timber resource property and timber limits | IT-516R2 | Tuition tax credit |
| IT-482(SR) | Capital cost allowance – Pipelines | IT-517R | Pension tax credit |
| IT-483 | Credit unions | IT-518R | Food, beverages and entertainment expenses |
| IT-484R2 | Business investment losses | IT-519R2(C) | Medical expense and disability tax credits and attendant care expense deduction |
| IT-485 | Cost of clearing or levelling land | IT-520 | Unused foreign tax credits – Carryforward and carryback |
| IT-487 | General limitation on deduction of outlays or expenses | IT-521R | Motor vehicle expenses claimed by self-employed individuals |
| IT-488R2 | Winding-up of 90%-owned taxable Canadian corporations | IT-522R | Vehicle, travel and sales expenses of employees |
| IT-489R | Non-arm's length sale of shares to a corporation | IT-523 | Order of provisions applicable in computing an individual's taxable income and tax payable |
| IT-490 | Barter transactions | IT-524 | Trusts – Flow-through of taxable dividends to a beneficiary – After 1987 |
| IT-491(SR) | Former business property | | |
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| IT-493 | Agency cooperative corporations | | |

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| IT-526 | Farming – Cash method inventory adjustments | IT-531 | Eligible funeral arrangements |
| IT-527 | Distress preferred shares | IT-532 | Part I.3 – Tax on large corporations |
| IT-528 | Transfers of funds between registered plans | | |
| IT-529 | Flexible employee benefit programs | | |

Part 4 – Numerical Listing of Technical News

| Number | Subject | Number | Subject |
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| TN-2 | Permanent Establishment in a Province Through an Agent Tax Exemption for Indians Meaning of “Spouse” for Income Tax Purposes | TN-9 | The Backdoor Butterfly Rule – Paragraph 88(1)(c.3) Loss Consolidation Within a Corporate Group – Change From “Related” to “Affiliated” RRSPs – Qualified Investments, Subsection 4900(12) of the <i>Income Tax Regulations</i> Calculation of the Adjusted Cost Base of a Partnership Interest |
| TN-3 | Loss Utilization Within a Corporate Group Butterfly Reorganizations Subsection 87(2.11) Canadian-Controlled Private Corporation Section 85 (<i>Dale Case</i>) Paragraphs 15(2)(b) and 20(1)(j) Use of a Partner’s Assets by a Partnership Interest-Bearing Note Issued in Consideration for the Redemption or Repurchase of Shares | | Exemption From Withholding Tax on Interest – Clause 212(1)(b)(vii)(C) Taxation of Indians – Investment Income Electronic Publication of Severed Rulings |
| TN-4 | Article XIII(9) of the Canada-U.S. Tax Convention (1980) Section 160 – The <i>Davis Case</i> Condominium Corporations | TN-10 | Life Insurance Policy Used as Security for Indebtedness Net Profits Interest and Proposed Section 18.1 1997 Deduction Limits and Benefit Rates for Automobiles |
| TN-5 | Western Grain Transition Payments Lease Agreements Adjusted Cost Base of Partnership Interest Paragraph 81(1)(a) – Statutory Exemptions – <i>Indian Act</i> | TN-11 | U.S. Spin-offs (Divestitures) – Dividends in Kind Reporting of Amounts Paid Out of an Employee Benefit Plan Payments Made by a Trust for the Benefit of a Minor Beneficiary Taxable Benefit for Use of Personal-Use Property Paragraph 212(1)(b) – Postamble |
| TN-6 | Moving Expenses Mutual Funds Trading in Futures Contracts and Forward Contracts Expenses Personally Paid by Partner Payment of Mortgage Interest Subsidy by Employer Enhanced Garnishment in a Construction Setting | TN-12 | Millennium Bug Expenditures Meals and Beverages at Golf Clubs Stop-Loss Provisions – Grandfathering 1998 Deduction Limits and Benefit Rates for Automobiles Adjusted Cost Base of Partnership Interest – Subparagraph 53(1)(e)(viii) |
| TN-7 | Publication of All Advance Income Tax Rulings Merger of Income Tax Rulings and Technical Publications Revocable Living Trusts Protective Trusts Bare Trusts Interest Income – Situs of Savings Account (Indians) Taxable Preferred Shares – Stock Dividend in Lieu of Cash Dividend Lease Inducement Payments – Renewal Term Stock Options Plans – Receipt of Cash in Lieu of Shares Salary Deferral Arrangement – Paragraph (k) Retiring Allowances Rollovers of Capital Property (<i>Mara Properties</i>) Subsection 55(2) (Recent Cases) Control by a Group – 50/50 Arrangement Principal Residence and the Capital Gains Election | TN-13 | Employer-Paid Educational Costs |
| | | TN-14 | Meaning of “Credited” for the Purpose of Part XIII Withholding Tax Reporting of Derivative Income by Mutual Funds Changes in Terms of Debt Obligations Millennium Bug Expenditures The Income Tax Rulings and Interpretation Directorate |
| TN-8 | Publication of Advance Income Tax Rulings Bankrupt Corporation – Change of Fiscal Period Proceeds of Sale of a Condominium – First Closing Date or Second Closing Date | TN-15 | The Tax Consequences of the Adoption of the “Euro” Currency Christmas Parties and Employer-Paid Special Events Employer Payment of Professional Membership Fees Back-to-Back Loans in Relation to Subsections 18(4) and 18(6) |
| | | TN-16 | <i>Melville Neuman v. The Queen</i> <i>Enno Tonn et al. v. The Queen</i> <i>Candere Limited v. The Queen</i> <i>The Queen v. Sherway Centre Ltd</i> <i>Wildenburg Holdings Ltd v. The Minister of Revenue (Ontario)</i> <i>The Queen v. Shell Canada Limited</i> |

Part 4 – Numerical Listing

| Number | Subject | Number | Subject |
|---------------|---|---------------|--|
| | <i>Alan Wayne Scott v. The Queen</i> | TN-21 | Cancellation of IT-233R |
| | <i>Duha Printers (Western) Ltd v. The Queen</i> | TN-22 | General Anti-Avoidance Rule (GAAR) |
| | <i>Brelco Drilling Ltd v. The Queen</i> | | Employee Benefits |
| | <i>Parthenon Investments Limited v. MNR</i> | | Rectification Orders |
| | <i>The Queen v. Crown Forest Industries Limited</i> | | Shareholder/Manager Remuneration |
| | <i>The Queen v. Continental Bank of Canada</i> | | Large Corporation Tax – Capital Tax Cases |
| TN-17 | Social Assistance Payments | | Limitation Laws on Collection Actions |
| | Loans of Property as a Gift | | Tax Shelters News Release – Rulings Position |
| | Income Tax Rulings and Interpretation | | Commission Income Transferred to Corporation |
| | Directorate Telephone Inquiry Service | | Series of Transactions |
| TN-18 | <i>C.R.B. Logging Co. Limited v. The Queen</i> | | International Taxation |
| | <i>Ludco Enterprises Ltd, David Ludmer, Brian</i> | TN-23 | List of “Approved” Entities for the Purpose of |
| | <i>Ludmer and Cindy Ludmer v. The Queen</i> | | Scientific Research and Experimental |
| | <i>Edwin J. Byram v. The Queen</i> | | Development |
| | <i>John R. Singleton v. The Queen</i> | | Computer Software |
| | <i>Oerlikon Aérospatiale Inc. v. The Queen</i> | TN-24 | Legal Costs to Obtain Support Amounts |
| | <i>William A. Dudney v. The Queen</i> | | Cancellation of Interpretation Bulletins |
| | <i>Cudd Pressure Control Inc. v. The Queen</i> | | Correction to the French Version of IT-519R2 |
| | The Advance Income Tax Rulings Process – | | (Consolidated) |
| | Practical Problems and Possible Solutions | TN-25 | E-Commerce |
| TN-19 | Securities Option Plan – Disposal of Securities | | Reasonable Expectation of Profit |
| | Option Rights for Shares | | Health and Welfare Trusts |
| | Disposition of Identical Properties Acquired | | Refreshing Losses |
| | Under a Section 7 Securities Option | | Replacement Property Rules and Business |
| | Change of Position in Respect of GAAR – | | Expansion |
| | Section 7 | | Foreign Exchange Losses |
| | Canadian Manufacturing and Processing Profits | | Dividend Reinvestment Plans |
| | – Change to Interpretation Bulletin IT-145R | | <i>Silicon Graphics Ltd.</i> |
| | Retiring Allowance – Clarification to | | Partnership |
| | Interpretation Bulletin IT-337R3 | TN-26 | Proposed Guidelines on Split-Receipting |
| TN-20 | Tax Treatment of Golf Courses | | |
| | Retiring Allowances – Effect of Re-Employment | | |
| | or Employment With Affiliate | | |
| | <i>Delaware Revised Uniform Partnership Act</i> | | |

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

IT-68R2, dated March 23, 1989, *Exemption from Income Tax in Canada – Professors and Teachers from Other Countries*, has been cancelled by *Income Tax Technical News* No. 24 as it is no longer relevant. The tax conventions that contained this exemption have been renegotiated and no longer provide this exemption nor is it expected to be provided in those that are under renegotiation.

IT-111R2, dated September 22, 1995, and the **Special Release** to it, dated February 10, 1977, *Annuities Purchased From Charitable Organisations*, has been cancelled by *Income Tax Technical News* No. 26 because the administrative position cannot be continued as a consequence of the proposed subsection 248(33) of the *Income Tax Act*.

IT-163R2, dated September 19, 1985, *Election by Non-Resident Individuals on Certain Canadian Source Income*, has been cancelled by *Income Tax Technical News* No. 24 as a result of significant past legislative changes to section 217 of the *Income Tax Act*.

IT-172R, dated August 25, 1980, and the **Special Release** to it, dated June 13, 1986, *Capital Cost Allowance – Taxation Year of Individuals*, have been cancelled by *Income Tax Technical News* No. 24 because the information they contained is no longer relevant. The information on the subject that IT-172R covered has been updated since the Special

Release had been issued and is now available in the guides entitled *Reconciliation of Business Income for Tax Purposes* (RC4015) and *Preparing Returns for Deceased Persons* (T4011) as well as in the current version of Interpretation Bulletins IT-285, *Capital Cost Allowance – General Comments*, and IT-478, *Capital Cost Allowance – Recapture and Terminal Loss*.

The **Special Release to IT-193**, dated September 30, 1985, *Taxable Income of Individuals Resident in Canada during Part of a Year*, has been cancelled by *Income Tax Technical News* No. 24 due to the fact that section 114 of the *Income Tax Act* has gone through substantial revisions. Most of the comments in the bulletin are out of date and no longer applicable. IT-193 has been cancelled by ITD-2 on May 17, 1991.

IT-358, dated December 20, 1976, has been cancelled by *Income Tax Technical News* No. 24, *Partnerships – Deferral of Fiscal Year-End*, due to the fact that subsection 99(2) of the *Income Tax Act*, had become largely inapplicable following legislative modifications from the 1995 Budget (S.C. 1996, c. 21). The relevant general information IT-358 contained can be found in the current version of IT-179, *Change of Fiscal Period*.