

EARL

Excise Automated Reference Library

Finding tax information has never been easier.

Current and comprehensive Canadian GST/HST and excise content and easy-to-use search technology combine to meet the rigorous demands of today’s tax professional.

News


All items from our daily Knotia news email are added to the What’s New section in EARL, so that they are immediately searchable.

Easy-to-use technology

Topical indexes—View alphabetized lists of tax topics that allow you to quickly find legislation and commentary available in the collection.

- **Excise Tax Act topical index**—View a complete listing of Excise Tax Act topics with more than 3,000 entries.
- **Commentary topical index**—Search through EY’s Complete Guide to GST/HST commentary, presented in topical order.
- **Convenient features**—Ability to highlight important text, add and save personal notes, pin documents and searches for quick retrieval, and more.

Interactive interpretations (iBox)

Annotated GST/HST and excise legislation links you to case law, CRA HQ rulings, Finance consolidated explanatory notes, current and archived GST/HST and excise publications, and fillable forms (connect easily with our iBox ).



GST/HST and excise legislation

Excise Tax Act — Complete text of the Excise Tax Act, R.S.C. 1985, c. E-15, consolidated to date, with linked sections. Includes all proposed and historical amendments.

Regulations and statutory instruments — Full text of all regulations and statutory instruments, including all changes since 1991. Regulations contain applicable regulatory impact analysis statements.

Bill status — Status (first reading, second reading, etc.) of all outstanding federal public GST/HST and excise tax bills, including draft tax legislation and notices of ways and means motions (updated in real time on Knotia.ca).

Consolidated explanatory notes — Explanatory notes from the Department of Finance for enacted bills amending the Excise Tax Act are consolidated in section order.

Historical Excise Tax Acts — Contains previously published editions of EY's Annotated Excise Tax Act in PDF, along with a description indicating consolidation date.

Related legislation

- Access to Information Act
- Air Travellers Security Charge Act
- Bankruptcy and Insolvency Act
- Canada Revenue Agency Act
- Canadian International Trade Tribunal Act
- Companies' Creditors Arrangement Act
- Constitution Acts 1867 to 1982
- Cree-Naskapi (of Quebec) Act
- Excise Act
- Excise Act, 2001
- Federal Courts Act
- Federal-Provincial Fiscal Arrangements Act
- Financial Administration Act
- First Nations Goods and Services Tax Act
- Interpretation Act
- Privacy Act
- Softwood Lumber Products Export Charge Act, 2006
- Statutory Instruments Act
- Supreme Court Act
- Tax Court of Canada Act
- Visiting Forces Act

Case law — All GST/HST decisions from the Supreme court of Canada, the federal courts and the Tax Court of Canada, with selected provincial court decisions relating to GST/HST.

Forms, publications and rulings

News releases — Finance technical amendments (including notices of ways and means motions) and miscellaneous news releases; CRA backgrounders, news releases, statements, tax alerts, and tax tips; CRA notices relating to the Excise Act, Excise Act, 2001, excise taxes and special levies, and GST/HST.

Excise taxes and duties — All materials relating to excise duties, excise taxes, and special levies (including circulars, legislation, memoranda, policy statements, and rulings).

Forms — All GST/HST and excise forms, as released by the CRA, many of them with fillable versions.

Publications — All current and historical guides and pamphlets. Includes Excise and GST/HST news, info sheets, memoranda, policy statements, prescribed rates of interest, and technical information bulletins.

Rulings and interpretations — CRA headquarters letters issued in response to requests for information on how the GST/HST applies to specific goods and services or transactions.

Commentary

EY's Complete Guide to GST/HST — Written by EY indirect tax professionals in a non-technical style with extensive cross-references to official materials and examples. Each chapter contains a QST-GST comparison and complete coverage of the HST. Topically organized and searchable by section.

EY Case Commentary — Detailed analysis of high-profile tax cases by EY tax professionals.

EY News — Includes news and tax alerts on important GST/HST matters.

Commodity Tax News — News and analysis on GST/HST, provincial sales tax, and customs and trade issues

EY International Indirect Tax Alerts — Tax alerts on important international indirect tax matters.

EY Ruling Reviews — Provides a summary and analysis of recent rulings of interest and includes links to (and from) the ruling being discussed.

CPA Canada Commodity Tax Symposium Papers — All papers from 1991 to date. Presentations provide coverage on:

- relevant insights and advice on risk management related to indirect tax issues
- discussion and debate about policy direction
- the most important sales tax issues confronting the community
- annual updates on the most important GST/HST, customs and PST cases

Choose your level of coverage:

	EARL	EARL Lite	EY's Complete Guide To GST/HST
What's new	✓ (daily)	✓ (daily)	✓ (daily)
Interactive Interpretations (iBox)	✓ (enhanced links)	✓ (enhanced links)	✓ (enhanced links)
Legislation			
• Excise Tax Act	✓	✓	✓
• Regulations and statutory instruments	✓	✓	✓
• Historical Excise Tax Acts	✓		
• Related legislation	✓		
Consolidated explanatory notes	✓	✓	✓
Case law	✓		
Forms, publications, and rulings			
• Budgets and reports	✓	✓	
• Excise taxes and duties	✓	✓	
• Forms	✓	✓	
• News releases	✓	✓	
• Publications	✓	✓	
• Rulings	✓		
Commentary			
• EY's Complete Guide to GST/HST	✓	✓	✓
• EY news	✓	✓	
• Commodity Tax News	✓		
• CPA Canada Commodity Tax Symposium Papers	✓	✓	
Added benefits	✓	✓	

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