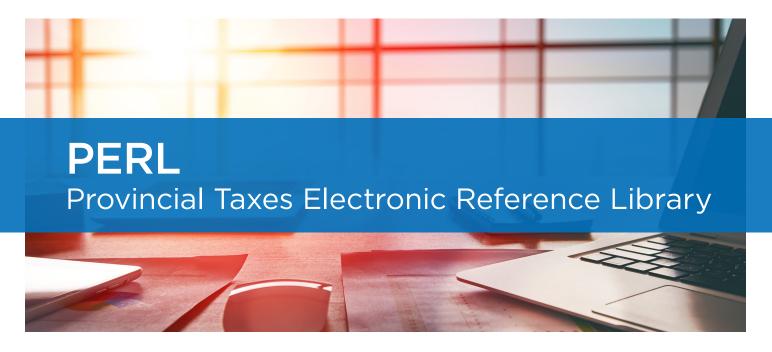


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Provincial taxes — Western provinces (PTWEST)

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- Federal Quebec table of concordance
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- TaxRates@EY reference guide

Sales tax rates and tools

- Tax rates
- Administration, enforcement, and appeals
- · Sales tax base
- Exemptions: agricultural goods, consumer goods, manufacturers/producers, specific to province, by class of person, and business reorganizations and transfers
- Taxable services
- Refunds: general, specific to province, and by class of person
- · Charities and PST
- Additional consumption-based taxes under separate Acts
- Gasoline and other fuel taxes
- Historical interest rates
- Full-text searchable Commodity Tax Symposium papers from 1991 to date

Budget addresses

Budget materials as released by provincial and territorial governments.

Case law

All relevant tax-related judgments from the provincial courts.

Legislation

All key statutes and regulations that administer taxes covered in the collection.

Government forms and publications

Bulletins, circulars, fact sheets, guides, news releases, and notices—Tax administrative materials released by provincial ministries, including archive of superseded, cancelled, and replaced publications.

Government directory—Directories for regional tax authorities.

Forms — All relevant provincial and territorial tax forms.

Commentary

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Legislative and administrative material for a wide variety of provincial and territorial taxes, including the following:

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- Hotel Room (Tourism Levv) Tax
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- Logging Tax
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^{*} PTWEST: West + Territories | PTONT: Ontario | PTQUE: Quebec | PTEAST: Atlantic + Territories

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