

# PERL

## Provincial Taxes Electronic Reference Library

### Finding tax information has never been easier.

Current and comprehensive Canadian provincial and territorial taxes 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 immediately searchable within the What's New section at the top of PERL.

#### Regional collections are also available:

##### Provincial taxes — Western provinces (PTWEST)

Includes British Columbia, Alberta, Saskatchewan, Manitoba, Northwest Territories, Yukon Territory, and Nunavut, plus income tax rates and tools and sales tax rates and tools.

##### Provincial taxes — Ontario (PTONT)

Includes Ontario, plus income tax rates and tools and sales tax rates and tools.


##### Provincial taxes — Quebec (PTQUE)

Includes Quebec, plus income tax rates and tools and sales tax rates and tools.

##### Provincial taxes — Atlantic (PTEAST)

Includes Nova Scotia, New Brunswick, Newfoundland and Labrador, Prince Edward Island, Northwest Territories, Yukon Territory, and Nunavut, plus income tax rates and tools and sales tax rates and tools.

#### Interactive interpretations (iBox)

Annotated content for income tax and sales tax in Alberta, British Columbia, Manitoba, Ontario, Quebec and Saskatchewan (connect easily with our iBox .



#### Easy-to-use technology:

**Convenient features** — Ability to highlight important text, add and save personal notes, pin documents and searches for quick retrieval, and more.

## Income tax rates and tools

More than 50 tax rate tables and tools, including:

- Calculators (date calculators, personal tax calculator, and RRSP calculators)
- Federal — Quebec table of concordance
- Income tax rates (corporate and personal)
- Prescribed interest rates (federal, Alberta, Ontario, and Quebec)
- Substantively enacted corporate income tax rates (updated at least monthly)
- 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

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

**EY Commentary (by tax)** — Analysis of the taxes imposed by each province or territory. Coverage includes discussion on how the tax is applied, the various rates and exemptions, assessments, objections, appeals, and interest and penalties.

**EY Tax Alerts** — Tax alerts on important tax matters.

## Provincial and territorial taxes

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

- Beer, Wine and Spirits (Liquor) Tax
- Carbon Tax
- Corporation Capital Tax
- Corporate Income Tax
- Gasoline and Motive Fuel Tax
- Hotel Room (Tourism Levy) Tax
- Insurance Premiums Tax
- Land Transfer Tax
- Logging Tax
- Mining and Mineral Land Taxes
- Oil and Gas Production Tax
- Payroll Tax
- Personal Income Tax
- Sales Tax
- Tax Administration
- Tobacco Tax and Vapour Products Tax

### Added benefits with Knotia.ca

Receive a complimentary subscription to one of EY's most popular newsletters:

**Commodity Tax News** — Bimonthly email newsletter on the latest developments in customs, GST/HST and excise, and provincial sales tax.

**TaxMatters@EY** — Monthly email newsletter providing a summary of recent income tax developments, publications, and upcoming presentations.

## Choose your level of coverage:

	PERL	Regional collections
Regions covered	ALL	*
What's new	✓ (daily)	✓ (monthly)
Tax rates and tools	✓	✓
Budget addresses	✓	✓
Legislation	✓	✓
Case law	✓	✓
Government forms and publications	✓	✓
Commentary		
• EY commentary (by tax)	✓	✓
• EY News	✓	✓
• Third-party commentary	✓	✓
Added benefits	✓	✓

\* PTWEST: West + Territories | PTONT: Ontario | PTQUE: Quebec | PTEAST: Atlantic + Territories

## Experience premium support and training

Connect to our online demonstration site where one of our trainers can guide you through a brief personalized tour of the product to ensure you get the most out of your subscription.

## Complement your PERL subscription with knotia news

Email news is delivered right to your inbox, keeping you up to date on the latest developments in Canadian taxes. Includes a 90-day archive that is fully searchable.

Choose your tax news coverage:

- Customs and trade
- Federal income tax
- GST/HST & excise tax
- Provincial taxes

Combo pricing and additional-user discounts are available.

## ORDER TODAY

**VISIT** [cpacanada.ca/PERL](http://cpacanada.ca/PERL)

**CALL** 1-855-769-0905