



**CPA**

CHARTERED  
PROFESSIONAL  
ACCOUNTANTS  
CANADA

COMPTABLES  
PROFESSIONNELS  
AGRÉÉS  
CANADA



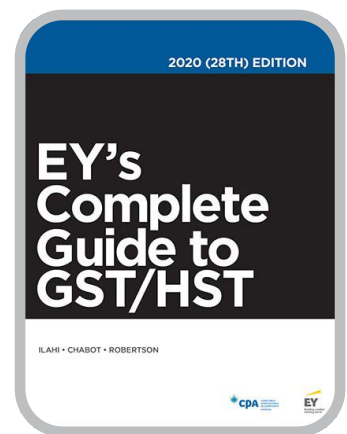
# EY's Complete Guide to GST/HST

## Canada's leading guide on GST/HST

EY's Complete Guide to GST/HST, published by CPA Canada, is:

- available as a print and online combo, which will keep you current on legislative changes throughout the year
- written in plain language, providing you with authoritative guidance and extensive examples on GST/HST legislation and administrative practice
- updated to July 15, 2020 (includes all measures passed and proposed since the last edition)

Finding tax information has never been smarter, faster or easier.



## ORDER TODAY!

**VISIT** [cpacanada.ca/gstguide20b](http://cpacanada.ca/gstguide20b)

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

**EMAIL** [sales@cpacanada.ca](mailto:sales@cpacanada.ca)

knotia™.ca

# WHAT'S INCLUDED

## Volume 1: Commentary and Analysis

Written in plain language and organized by topic, the guide provides clear, authoritative guidance and extensive examples on GST/HST legislation and administrative practice with bold legislative headings for easy reference. The guide features HST impact sections discussing the rules in the harmonized provinces and where they differ from GST (and each other). QST-GST comparisons are also featured.

Includes:

- Administration and enforcement
- Duties on cannabis products
- Exempt supplies
- Financial services
- Harmonized sales tax
- Imports and exports
- Input tax credits
- Non-profit and charity sector
- Real property
- Rebates
- Registration and collection
- Returns and remittance
- Special situations
- Tax on supplies
- Transitional rules
- Zero-rated supplies
- Index

## Volume 2: The Annotated Excise Tax Act

Volume 2 is current to July 15, 2020, and has been updated to reflect the latest changes to legislation and CRA policy, including Bill C-4 (SC 2020, c. 1), *Canada-United States-Mexico Agreement Implementation Act*, all proposed amendments to the GST/HST legislation, and all GST/HST regulation amendments released to date.

Includes:

- EY Purpose Notes, which provide a quick overview of key sections in both print and online formats
- Duties on cannabis products
- *Excise Tax Act*
- GST/HST Regulations (including draft regulations)
- History notes (with effective dates and transitional rules)
- Consolidated explanatory notes to all GST/HST-related bills
- Annotations to case law, CRA rulings, forms, guides, memoranda, policy statements and more
- Index (includes list of defined GST/HST terms)

ORDER YOUR COPY TODAY

ITEM	FORMAT	PRODUCT NO.	PRICE
Volumes 1 and 2 (one-time purchase)	Print + Online combo	09650028	\$259*
Volumes 1 and 2 (standing order)	Print + Online combo	99630	\$239*
Volume 1 (one-time purchase)	Print	09630028	\$149*
Volume 1 (standing order)	Print	99620	\$139*
Volume 2 (one-time purchase)	Print	09640028	\$119*
Volume 2 (standing order)	Print	99640	\$109*
Internet — Annual Subscription (3 users)	Online	52190	\$259


\*Plus 15% shipping and handling for orders under \$250; 10% for orders over \$250. All prices subject to applicable taxes. Volume discounts are available.



### NO RISK GUARANTEE

If you are not completely satisfied with any of these products, you may return your order to CPA Canada within 30 days of receipt to receive a full refund.

 [sales@cpacanada.ca](mailto:sales@cpacanada.ca)

 1-855-769-0905 (sales)  
(416) 977-0748 (Toronto)  
1-800-268-3793 (rest of Canada)

 [cpacanada.ca/gstguide20b](http://cpacanada.ca/gstguide20b)

For quantity discounts, contact  
[sales@cpacanada.ca](mailto:sales@cpacanada.ca)