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EY's Complete Guide to GST/HST

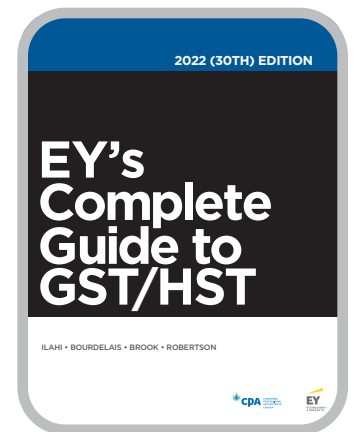
Happy 30th to Canada's leading guide on GST/HST

The Guide has evolved with client feedback, changing legislation and advancing technology.

1991:
GST introduced

1992:
EY produces Canada's first Guide to GST

2022:
EY's Guide remains Canada's leading resource.



"We're thrilled to celebrate 30 years of our trusted, insightful and easily accessible resource for print and online needs. Our commitment to innovation helps tax enthusiasts to navigate the complex world of Canadian GST/HST, and it keeps EY at the forefront of GST/HST tax leadership."

- Sania Ilahi, EY Canada Indirect Tax Leader.

Read on for what's included...

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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
- HST transitional rules
- 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
- Zero-rated supplies
- Index

Volume 2: The Annotated Excise Tax Act

Volume 2 is current to July 15, 2022, and has been updated to reflect the latest changes to legislation and CRA policy, including Bill C-8 (SC 2022, c. 5), *Economic and Fiscal Update Implementation Act, 2021*, Bill C-19 (SC 2022, c. 10), *Budget Implementation Act, 2022, No. 1*, 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
- *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)

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