The 34th Annual Commodity Tax Symposium

September 29-30, 2014
Optional Workshops September 28 and October 1

The Westin Ottawa Hotel
Ottawa, ON

Get the benefits of cutting-edge knowledge in indirect tax. Two days. One location. Endless learning possibilities.

SPECIAL LUNCHEON SPEAKER
The Honourable Kerry-Lynne D. Findlay
Minister of National Revenue

KEYNOTE SPEAKER
Jon Montgomery,
host of The Amazing Race Canada and Olympic gold medalist

Registrants receive exclusive access to three exciting webinars led by members of the GST Leaders’ Forum

Early-Bird Special - Register by August 31st for a chance to participate in an exclusive meet and greet with our MNR, the Honourable Kerry-Lynne D. Findlay

SPONSORS
Deloitte, EY, KPMG, Ryan, DMA, Thomson Reuters, Wolters Kluwer

EXHIBITORS
### AGENDA

#### PRE-SYMPOSIUM — SUNDAY, SEPTEMBER 28, 2014

<table>
<thead>
<tr>
<th>Time</th>
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<tbody>
<tr>
<td>2:00 – 3:00</td>
<td>WORKSHOP REGISTRATION</td>
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</table>
| 3:00 – 5:00 | Voluntary Disclosure: When and How?  
Paul Ryan, Ravinsky Ryan Lemonie LLP and Robert Sly, Aikins, MacAulay & Thorvaldson LLP |
| 4:30 – 7:00 | EARLY-BIRD REGISTRATION AND WELCOME RECEPTION                       |

#### DAY ONE — MONDAY, SEPTEMBER 29, 2014

<table>
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<tr>
<td>7:30 – 8:30</td>
<td>REGISTRATION AND CONTINENTAL BREAKFAST</td>
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| 8:30 – 9:30 | KEYNOTE ADDRESS: Dream Big, Live Bigger  
Jon Montgomery – Host of The Amazing Race Canada and Olympic gold medalist |
| 9:30 – 10:30 | Canada's HST/GST/PST/QST Landscape Panel  
Maryse Janelle, RCGT; Audrey Diamant, PwC; and Jay Riche, Deloitte |
| 10:30 – 11:00 | COFFEE BREAK – EXHIBITS OPEN Sponted by: Ryan                |
| 11:00 – 12:00 | Arranging for Financial Services – Four Years Later  
Danny Cisterna, Deloitte |
| 12:00 – 1:15 | NETWORKING LUNCH  
Presentation of the Normand Guérin Award, by Deloitte |
| 1:15 – 2:15 | ITC and ITR Claims: Where Do We Stand Today?  
Étienne Gadbois, De Grandpre Chait S.E.N.C.R.L./LLP |
| 2:15 – 2:30 | CHANGE BREAK                                                        |
| 2:30 – 3:30 | Consideration of “Consideration”  
David Robertson, Couzin Taylor LLP |
| 3:30 – 4:00 | COFFEE BREAK – EXHIBITS OPEN Sponted by: Ryan                |
| 4:00 – 5:00 | Fireside Chat with the CRA  
Danielle Lafèche, Canada Revenue Agency |
| 5:00 | NETWORKING RECEPTION Sponted by: Deloitte |
# AGENDA: DAY TWO — TUESDAY, SEPTEMBER 30, 2014

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# AGENDA: POST-SYMPOSIUM — WEDNESDAY, OCTOBER 1, 2014

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For 34 years, The Symposium has provided a tremendous networking and professional development opportunity for Canada’s top-tier indirect tax experts. Join us for The Symposium 2014 in Ottawa – and hear insight from thought leaders in the field on the most critical indirect tax issues facing your organization and clients right now.

As the longest-running commodity tax event in Canada, The Symposium is a leader, designed for leaders like you. It’s a responsibility CPA Canada takes seriously.

That’s why we handpick and present only the best, most relevant speakers, topics and ideas in commodity tax – to help you lead better, to inspire your creativity and to provide you with new skills.

WHO SHOULD ATTEND
The Symposium is for leading tax professionals who work closely with or advise businesses in the areas of indirect taxation. Our attendees include:

• professional accountants, lawyers, consultants and academics who research and advise in the areas of HST, GST, PST, customs and trade, and other indirect taxes
• senior executives and other professionals who lead internal commodity tax groups in industry
• CRA, Department of Finance and provincial ministries of finance representatives charged with policy and compliance initiatives relating to sales taxes and other direct taxes.

YOUR BENEFITS OF ATTENDING
• hear from industry leaders in multiple-session streams, giving you access to 20 topics in indirect tax
• technical sessions that give you new tools and knowledge
• roundtables and strategy panels facilitated by industry experts
• exceptional pre- and post-Symposium workshops:
  - Voluntary Disclosure: When and How?
  - Maximizing Your ITCs: Allocation Methods
  - Completing the GST 111 / FP 2111
• CPD Credits: 21

For leaders engaged with commodity taxation issues, and professionals who research and advise in HST, GST, PST, customs and trade, and other indirect taxes, The Symposium brings you cutting edge insights, opinions, interpretations and advice – all at one stellar event.

JOIN YOUR COLLEAGUES FROM THE BEST FIRMS, COMPANIES AND GOVERNMENT OFFICES FOR VALUABLE INSIGHTS AND NETWORKING ON THE CUTTING EDGE OF COMMODITY TAXATION IN CANADA.
SESSION DESCRIPTIONS

PRE-SYMPOSIUM – SUNDAY, SEPTEMBER 28, 2014

2:00 – 3:00  WORKSHOP REGISTRATION

3:00 – 5:00  Voluntary Disclosure: When and How?
This featured workshop will cover the following VDP items:
• Canada Revenue Agency program guidelines
• number of years to be covered by voluntary disclosure
• amended returns vs. voluntary disclosure
• one-strike rule
• impact of centralization of voluntary disclosures by CRA
• wash transactions and technical errors/issues
• anonymous process
Paul Ryan, Ravinsky Ryan Lemonie LLP; Robert Sly, Aikins, Macaulay & Thorvaldson LLP

4:30 – 7:00  EARLY-BIRD REGISTRATION AND WELCOME RECEPTION

DAY 1 – MONDAY, SEPTEMBER 29, 2014

7:30 – 8:30  REGISTRATION – CONTINENTAL BREAKFAST

8:30 – 9:30  KEYNOTE ADDRESS: Dream Big, Live Bigger
Jon Montgomery
Host of The Amazing Race Canada and Olympic gold medalist

9:30 – 10:30  Canada’s HST/GST/PST/QST Landscape Panel
Join us for a perceptive discussion of the hottest topics in HST/GST/QST/PST over the past year! This session will cover several areas, each designed to give practitioners an up-to-date view of the indirect tax landscape and key issues across Canada that may be top of mind for you or your clients.
Maryse Janelle, RCGT; Audrey Diamant, PwC; Jay Riche, Deloitte

10:30 – 11:00  COFFEE BREAK – EXHIBITS OPEN
Sponsored by:  

FOR MORE INFORMATION AND TO REGISTER, VISIT:  cpacanada.ca/CTS
11:00 – 12:00  
**CONCURRENT SESSIONS – CHOOSE ONE OF TWO:**

**Arranging for Financial Services – Four Years Later**

This paper will provide a technical and practical analysis of the application of paragraph (I) of the “financial service” definition in subsection 123(1) of the Act. When attendees leave this session they will have a general understanding of the underlying policy behind the “arranging for” provision within the financial service definition (e.g., why it is so complex), what led to the June 2010 amendments to the definition, and what guidance we have now (four years into the rules) as to what is important in interpreting and applying this part of the definition.

Danny Cisterna, Deloitte

**OR**

**Environmental Fees**

More Canadian provinces are imposing fees on producers, importers and brand owners (“stewards”) that introduce paper, packaging and other various products into their province. This makes stewards responsible for costs associated with collection, transportation and recycling of these products. While the rules and compliance requirements are in flux, it appears that new fees will affect almost every province in Canada. This session will provide information about the various environmental programs, and help raise awareness of the issues, fines and potential restrictions that non-compliant businesses face.

Eric Paton, PwC

12:00 – 1:15  
**NETWORKING LUNCH**  
Presentation of the Normand Guérin Award, by Deloitte

1:15 – 2:15  
**ITC and ITR Claims: Where Do We Stand Today?**

The legislative framework allowing ITC and ITR claims have been recently scrutinized by CRA and Revenue Quebec and analyzed by provincial and federal courts. This session will examine documentation-related issues and explore current audit issues resulting in the denial of ITC and ITR claims. By the end of the session, attendees will have a clear understanding of the current state of law regarding ITC and ITR claims and the related audit issues across Canada.

Étienne Gadbois, De Grandpre Chait S.E.N.C.R.L./LLP

2:15 – 3:00  
**CONCURRENT SESSIONS – CHOOSE ONE OF TWO:**

**Consideration of “Consideration”**

GST/HST finds its foundation in the law of contracts, of which one corner stone is the concept of “consideration.” This paper will provide a back-to-basics review of “consideration” and will explain why, for GST/HST purposes, “consideration” includes any amount payable by operation of law. The paper will also delineate what is not consideration, and why the courts will not inquire into the sufficiency of consideration. At the end of this session, participants will understand the concept of “consideration” and how the common law rules surrounding it impact GST/HST.

David Robertson, Couzin Taylor LLP

**OR**

**Indirect Tax Implications of Ecommerce and Online Sales**

The federal government is planning to take actions to ensure the effective collection of GST/HST on ecommerce sales to Canadian consumers by non-residents. The provincial governments that levy PST also have this topic on their agendas. This paper will summarize the current GST/HST and PST treatment of ecommerce and online sales to consumers, demonstrate the sales tax implications of the most commonly used sales alternatives by non-residents and provide examples of how other VAT jurisdictions address these issues.

Attila Gaspardy, PwC

3:30 – 4:00  
**COFFEE BREAK – EXHIBITS OPEN**

4:00 – 5:00  
**Fireside Chat with the CRA**

Join Danielle Laforté (Director General of the Canada Revenue Agency’s Excise and GST/HST Rulings Directorate) for a stimulating discussion of recent events and potential future directions. Ms. Laforté will also respond to a series of “hot topic” questions that have been presented to her and her office.

Danielle Laforté, Canada Revenue Agency

5:00  
**NETWORKING RECEPTION**

Sponsored by:
DAY 2 – TUESDAY, SEPTEMBER 30, 2014

7:30 – 8:30 CONTINENTAL BREAKFAST – EXHIBITS OPEN

8:30 – 9:30 The OECD’s International VAT/GST Guidelines

This session will provide an update of the OECD’s work on the International VAT/GST Guidelines which were endorsed at the Global VAT Forum in Tokyo in April 2014, as well as the VAT aspects of the OECD’s project on BEPS (Base Erosion and Profit Shifting). The session will also examine the OECD VAT/GST Guidelines and BEPS project from a Canadian GST perspective.

Rainer Nowak, GST/VAT Consultant

9:30 – 10:30 CONCURRENT SESSIONS – CHOOSE ONE OF TWO:

PST Primer for Non-Residents (Foreign and Domestic)

This session will address the PST issues businesses residing outside the three remaining PST provinces (including businesses outside Canada) face when seeking to do business with customers. Topics will include registration and reporting requirements, the special rules for construction contracts and PST self-assessment obligations.

Mark Worrall, KPMG LLP

OR Interpretative Issues for Financial Institutions (and Other Entities)

This presentation will focus on issues that have a material effect on financial institutions. For instance, whether certain payments constitute consideration for a supply (or re-supply) or should be characterized as a reimbursement, in the context of an agency relationship or otherwise. The presentation will also examine the application of GST/HST to certain trusts, including those that may constitute listed financial institutions. Issues surrounding cross-border supplies, and zero-rated supplies under Part IX of Schedule VI, made by or to financial institutions will also be addressed.

D’Arcy Schieman, Osler, Hoskin & Harcourt LLP

OR Real Property: Fact or Fiction?

Real property transactions often create a great deal of uncertainty from an indirect tax perspective. This stems from the fact that each jurisdiction administers the taxation of real property in a unique manner and the term often lacks a clear definition. The focus of this session is aimed at defining the term and comparing and contrasting the differences that exist in each of the provincial sales tax provinces when applying sales tax to real property transactions. A summary of the GST/HST and QST issues surrounding real property will also be discussed.

Jeffery Shaw, Ryan ULC

10:30 – 11:00 COFFEE BREAK – EXHIBITS OPEN

Sponsored by: Ryan

11:00 – 12:00 CONCURRENT SESSIONS – CHOOSE ONE OF TWO:

Tag, You’re It! The Long Reach of State Taxing Jurisdiction, into the Cloud

This session will discuss the expanding ability of state tax authorities to subject remote sellers to state and local tax compliance. Session topics will include (1) a detailed review of state taxing jurisdiction over Canadian remote sellers including cloud-based enterprises (i.e., when a Canadian company has nexus with a state); (2) applicability of state sales and use tax on remote sales including transactions in the cloud; (3) applicability of hybrid state and local receipts-based taxes on remote sellers; and (4) recent U.S. federal legislative attempts at sales and use tax “harmonization” among the states.

Jeffrey Brown, The Boston Tax Advisory Company

OR Real Property: Fact or Fiction?

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Jeffery Shaw, Ryan ULC

12:00 – 1:15 NETWORKING LUNCH with Special Guest

The Honourable Kerry-Lynne D. Findlay, P.C., Q.C., M.P.

Minister of National Revenue

Sponsored by: EY

THE SYMPOSIUM BRINGS YOU CUTTING EDGE INSIGHTS, OPINIONS, INTERPRETATIONS AND ADVICE – ALL AT ONE STELLAR EVENT.
1:15 – 2:15 **HST/GST Industry Panel**

Join a lively discussion as members of the industry exchange insights into current concerns and challenges in the GST/HST area. Listen to representatives from retail, financial, telecommunications, and oil and gas discuss matters of importance, including audits, input tax credits, and supply chain issues that shed light on the commonalities and differences between companies in varying industries and locations. Discussing how these developments affect or could affect sales tax registrants, each panellist will bring their unique perspective and experiences to practical concerns arising from these topics.

**Moderator:** Stephen Bobkin, CIBC  
**Panelists:** Lori Burrows, Suncor; Jeremy Scott, Sobeys; Richard Taylor, Rogers Communications Inc.

2:15 – 2:30 **CHANGE BREAK**

2:30 – 3:30 **CONCURRENT SESSIONS – CHOOSE ONE OF TWO:**

- **Is It a Grant or Consideration? ...and Other Hot Topics in the NPO Sector**
  
  This session will discuss how to determine whether a payment is a grant or consideration for a supply for GST/HST purposes, by looking at various examples of amounts received and paid in the MUSH sector.
  
  **PSB rebates** must now be claimed only in the rebate claim for the period in which the tax is paid/payable. We will explore the implications and look at how a PSB can apply this.
  
  **Meal plans** have evolved significantly since legislation to exempt them was introduced. We will look at the legislation as well as published CRA material to see how the rules apply to today’s plans. We will review the rules and practical implications of the January 2014 legislation on hospital parking.

  **Jan Pedder**, EY

- **Customs and GST Import Issues**
  
  There have been many developments in customs valuation jurisprudence since the last Symposium, which affect the GST imposed on the duty-paid value of imported goods (Double J, HBC, Bluestein and Sketchers). Canada’s aggressive pursuit of bilateral free trade agreements benefits importers and also increases complexity. The GST rules for importers (in particular for non-resident importers) are becoming ever-more important to understand. This presentation will review these rules and discuss developments in jurisprudence and CRA interpretation since the last in-depth review in 2008.

  **Greg Kanargelidis**, Blake, Cassels & Graydon LLP

3:30 – 4:00 **COFFEE BREAK – EXHIBITS OPEN**

4:00 – 5:00 **Current Case Law – for the Old and New**

Bringing to light the most significant commodity tax and customs cases from the past year, this discussion between two litigators and representatives from the DOJ will provide an insightful dialogue on the different perspectives inherent to these relevant and recent cases. Through this session you will learn both basic and high-level concepts while experiencing a review of all major indirect tax cases issued since last year.

**Jack Millar and Robert Kreklewetz**, Millar Kreklewetz LLP and representatives from the Department of Justice
POST-SYMPOSIUM –
WEDNESDAY, OCTOBER 1, 2014

8:00 – 9:00  WORKSHOP REGISTRATION – CONTINENTAL BREAKFAST

9:00 – 12:00  POST-SYMPOSIUM WORKSHOPS – CHOOSE ONE OF TWO:

Maximizing Your ITCs: Allocation Methods
Individuals advising the financial services and the MUSH sectors should especially benefit from this workshop.

The GST/HST is a value-added tax applied at each point of supply and recoverable by a registrant as an input tax credit upon importation of property, service, or supply in the course of the person's commercial activities within the province. For entities considering how to maximize their input tax credit claims to minimize the cost on their inputs, the rules for claiming input tax credits can be very complex. This workshop will cover various input tax credit methodologies for entities engaged in a mix of taxable and exempt activities and discuss input tax credit maximization strategies.

Andrew Azmudeh, Couzin Taylor LLP and David Reiner, Grant Thornton LLP

OR  Completing the GST111 / FP2111

Individuals responsible for preparing GST/HST and QST Annual Information Returns will benefit from this workshop.

The GST/HST and QST Annual Information Returns are a significant compliance requirement for financial institutions (including de minimis FIs) having at least $1 million in annual revenue. Determining and tracking the information required to complete these returns results in real challenges for most taxpayers. This workshop will provide you with a practical approach to completing these returns accurately and efficiently. The workshop leaders will share experiences and tips on: tracking reportable information (including activities related to Quebec), categorizing income and purchases, providing accurate estimates, completing the import section (including qualifying consideration) and using the returns to identify compliance issues and opportunities.

Christian Thibault, KPMG LLP and Sarah Noftell Grant Thornton LLP

UPCOMING TAX PROGRAMS

INCOME TAX

• In-Depth Tax Course
  For more information, visit www.cpacanada.ca/InDepthTax

• National Conference on Income Taxes for SMPs
  October 6-7, 2014
  (Optional workshops October 8, 2014), Metro Toronto Convention Centre, Toronto, ON

• Advanced International Tax Course
  November 16-19, 2014
  Sheraton on the Falls, Niagara, ON

• Advanced Tax Issues for the Owner-Managed Business Course
  November 1-5, 2014
  Sheraton on the Falls, Niagara, ON

INDIRECT TAX

• Advanced HST/GST COURSES - ELEARNING
  • Cross-Border Transactions
  • Financial Services
  • Public Sector Bodies

TRANSFER PRICING

• In-Depth Transfer Pricing Course - Part I (eLearning)
  Available Now – Online Access 24/7

For information on all CPA Canada upcoming programs, visit: cpacanada.ca/2014-15Programs
The Westin Ottawa Hotel
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K1N 9H4
t. 613-560-7000

Located on the Rideau Canal adjacent to the Rideau Centre Shopping Mall and the Ottawa Convention Centre, The Westin Ottawa offers direct access to all the allure of Canada’s capital city, from its thriving businesses to its many cultural diversions.

Conference participants can enjoy a rate of $228 for traditional rooms and $278 for deluxe rooms per night (plus applicable taxes) based on single or double occupancy.

To book a guest room call the hotel at 613-560-7000 and identify yourself as a Commodity Tax Symposium participant to obtain our guaranteed rate.

Note: Guaranteed Rate available until September 5, 2014 (or until room block is sold out). Book early to avoid disappointment.

CANCELLATION POLICY

If you are unable to attend the event for any reason, you may substitute, by arrangement with the Participant Coordinator, someone else from your organization, or, you may cancel up to 14 calendar days prior to the event start date for a full refund. Cancellations received within 14 calendar days of the event start date will be subject to a $150 administration fee (plus applicable taxes). All cancellation requests must be received by 5:00 p.m. ET on the day prior to the event start date. Refunds are not available after that point.

PLEASE NOTE: All cancellations must be received in writing by email to cpacanada@andlogistix.com.

PROGRAM DISCLAIMER:

The speakers, topics, program format and events are correct at the time of printing. If unforeseen circumstances occur, CPA Canada reserves the right to alter or delete items from the program, or cancel the event and refund all registration fees.
REGISTRATION FORM

YES! I would like to attend the 2014 Commodity Tax Symposium. Please register me for the following:

- [ ] Symposium* (29 - 30 September 2014) $1,595
- [ ] Pre-Symposium Workshop: Voluntary Disclosure: When and How? (28 September 2014) $65
- [ ] Post-Symposium Workshop**: Maximizing Your ITCs: Allocation Methods (1 October 2014) $295
- [ ] Post-Symposium Workshop**: Completing the GST 111/FP 2111 (1 October 2014) $295

*Symposium registration includes online access to recorded presentations. (Online access available approximately 4-6 weeks post-event.)

**Two Post-Symposium Workshops run concurrently. Please select only one.

Subtotal ____________________________
PLUS 13% HST ____________________________
TOTAL ____________________________

GST/HST: 83173 3647 RT0001

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TITLE BUSINESS PHONE
FIRM/EMPLOYER BUSINESS FAX
DEPARTMENT EMAIL

SPECIAL DIETARY OR OTHER REQUIREMENTS (NEEDS, NOT PREFERENCES)

PAYMENT OPTIONS
(NOTE: registration cannot be processed until payment is received.)
Credit Card: [ ] Visa [ ] MasterCard [ ] AMEX
CARD NO. EXPIRY DATE NAME OF CARDHOLDER

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I have an up-to-date account/profile at the CPA Store:
[ ] YES [ ] NO
If NO, visit the CPA Store at www.cpastore.ca and click “my account” (top right-hand corner), and either Login and ensure your profile information is current, or create a profile if you do not have an account.

WAYS TO REGISTER
ONLINE www.cpacanada.ca/CTS
BY PHONE Call Esther Lee, Registration Manager
(416) 651-5086 or toll-free 1-888-651-5086

FAX REGISTRATION FORM AND PAYMENT INFORMATION TO
(416) 593-1805
THE 34TH ANNUAL
COMMODITY TAX SYMPOSIUM

September 29-30, 2014
OPTIONAL WORKSHOPS SEPTEMBER 28 AND OCTOBER 1

The Westin Ottawa Hotel
OTTAWA, ON

REGISTRANTS TO RECEIVE EXCLUSIVE ACCESS TO THREE EXCITING WEBINARS LED BY MEMBERS OF THE GST LEADERS’ FORUM

SPECIAL LUNCHEON SPEAKER

The Honourable Kerry-Lynne D. Findlay
Minister of National Revenue

KEYNOTE SPEAKER

Jon Montgomery,
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EXHIBITORS

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