

## Our commitment

GST/HST Rulings is the centre of technical expertise on the goods and services tax/harmonized sales tax (GST/HST) in the Canada Revenue Agency (CRA). Through our rulings and interpretations program, we give taxpayers timely, accurate, and accessible technical information on their entitlements and obligations under the *Excise Tax Act* (the *Act*) and related regulations. We will respond to written enquiries for GST/HST rulings and interpretations within 45 working days of receipt of the request.

## Our services

We offer the following services:

- For GST/HST technical enquiries, call our national telephone service at **1-800-959-8287**.
- In response to written requests, we issue rulings and interpretations to explain technical GST/HST matters. This service is offered at no cost. A **ruling** is a written statement the CRA provides to a taxpayer, which sets out the CRA's position on how the relevant provisions of the *Act* apply to a clearly defined fact situation of the taxpayer. An **interpretation** is a written statement the CRA provides to a taxpayer, which sets out the CRA's view on how the *Act* applies to a generic fact situation. Send your requests for rulings and interpretations to your nearest GST/HST rulings office.
- We offer seminars and workshops and participate in trade shows to explain how the GST/HST legislation is applied to goods and services. For more information, call our 1-800 national telephone service or write to one of our GST/HST rulings offices.

For detailed information on our services, refer to GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretations Service*, which is available on the CRA Web site at [www.cra.gc.ca/E/pub/gm/1-4/README.html](http://www.cra.gc.ca/E/pub/gm/1-4/README.html).

## GST/HST and Quebec

In Quebec, Revenu Québec administers the GST/HST for us. If you have business operations in Quebec, you can contact Revenu Québec, at **1-800-567-4692**. Also, see Revenu Québec's publication, *General Information Concerning the QST and the GST/HST* (IN-203-V).

## Technical publications

The CRA publishes a variety of technical publications on how the GST/HST legislation is applied:

- The **GST/HST Memoranda Series** deals with the GST/HST provisions in Part IX of the *Act* and related schedules.
- **GST/HST Technical Information Bulletins** (TIBs) are published to announce and discuss in detail changes to the GST/HST legislation or programs or to focus on specific administrative issues.
- **GST/HST Policy Statements** set out CRA's interpretation of specific legislative provisions or discuss specific issues.
- The *Excise and GST/HST News* is published quarterly on the Internet and highlights recent developments in the administration of the GST/HST, as well as excise taxes and duties and special levies. All new excise and GST/HST publications are listed in this newsletter.
- **GST/HST Info Sheets** are written in plain language and designed to provide clear and brief explanations of specific issues on the GST/HST.
- **GST/HST Notices** are brief announcements on various matters, such as changes to CRA policy, publications, and administration.

These publications are available on the CRA Web site at the following address: [www.cra.gc.ca/gsthsttech](http://www.cra.gc.ca/gsthsttech).

## Legislative Policy and Regulatory Affairs (LPRA) Division – GST/HST Rulings

We deliver our services through our GST/HST rulings offices across Canada.

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# GST/HST Rulings

## Experts in GST/HST Legislation