

GST/HST Rulings

Experts in GST/HST Legislation

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 provide timely, accurate, and accessible technical information on entitlements and obligations under the *Excise Tax Act* (the Act) and related regulations.

Our services

We offer the following services:

- For GST/HST technical enquiries, call our national telephone service at **1-800-959-8287**. Our goal is to respond to GST/HST technical telephone enquiries within two minutes of entering the queue.
- In response to written requests, we issue rulings and interpretations to explain technical GST/HST matters. This service is offered at no cost. Our goal is to respond to written requests for GST/HST rulings and interpretations within 45 working days of receipt in the CRA. This excludes highly technical and precedent and/or policy-setting rulings and interpretations.
 - A **ruling** is a written statement that the CRA provides, which sets out the CRA's position on how the relevant provisions of the Act apply to a clearly defined fact situation.
 - An **interpretation** is a written statement that the CRA provides, 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 listed at the end of this pamphlet.

Helpful tip

Providing all relevant documentation such as a contract, lease agreement, helps us provide accurate and timely responses to requests for written rulings and interpretations. For more information on supporting documentation, refer to paragraph 32 of GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretations Service*.

- We offer technical information seminars that explain how the GST/HST legislation is applied to goods and services.

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

GST/HST and Quebec

In Quebec, Revenu Québec administers the GST/HST. If the physical location of your business is in Quebec, contact Revenu Québec, at **1-800-567-4692**. Also, see the Revenu Québec publication IN-203-V, *General Information Concerning the QST and the GST/HST*.

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 *Excise Tax Act* and related schedules to the Act.
- **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 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.

Atlantic Region

LPRA Division – GST/HST Rulings
1557 Hollis Street
P.O. Box 638
Halifax NS B3J 2T5
Fax: 902-426-3062

Ontario Region

LPRA Division – GST/HST Rulings
55 Bay Street North
P.O. Box 2220
Hamilton ON L8N 3E1
Fax: 905-527-0790

LPRA Division – GST/HST Rulings
3rd Floor East
1 Front Street West
Toronto ON M5J 2X6
Fax: 416-952-5031

LPRA Division – GST/HST Rulings
4th Floor
333 Laurier Avenue West
Ottawa ON K1A 0L9
Fax: 613-957-8481

Prairie Region

LPRA Division – GST/HST Rulings
325 Broadway Avenue
Winnipeg MB R3C 4T4
Fax: 204-984-0606

LPRA Division – GST/HST Rulings
340 3rd Avenue North
Saskatoon SK S7K 0A8
Fax: 306-975-4418

LPRA Division – GST/HST Rulings
220 4th Avenue S.E.
Calgary AB T2G 0L1
Fax: 403-233-6200

LPRA Division – GST/HST Rulings
9700 Jasper Avenue
Edmonton AB T5J 4C8
Fax: 780-495-7527

Pacific Region

LPRA Division – GST/HST Ruling
200 – 1010SM
9755 King George Boulevard
Surrey BC V3T 5E1
Fax: 604-658-8666