



## Table of Contents

Bill C-60 and Bill C-48 receive Royal Assent.....	1
Draft legislative proposals for public comment.....	2
Medical and surgical prostheses .....	2
Supplies of nursing services versus a supply of nursing personnel .....	3
Application of the GST/HST to residential elevators .....	4
Time limits for claiming a public service bodies' rebate (PSB rebate) .....	5
Changes to original receipt requirements for GST/HST rebates.....	8
GST/HST rebates phone enquiries.....	8
Where is my GST/HST refund?.....	8
Prescribed rates of interest.....	9
What's new in publications.....	10
Enquiries .....	11

## Bill C-60 and Bill C-48 receive Royal Assent

Bill C-60, the *Economic Action Plan 2013 Act, No. 1*, received Royal Assent on June 26, 2013. Bill C-60, now referred to as Statutes of Canada 2013, c. 33, includes tax measures relating to healthcare services, business identification information, pension plan rules, ending the point-of-sale GST/HST relief for the Governor General, the judicial authorization process for imposing a requirement on a third party to provide information or documents related to unnamed person(s), and the excise duty rate applicable to manufactured tobacco other than cigarettes and tobacco sticks, as announced in the Budget of March 21, 2013. The Spring 2013 edition of the *Excise and GST/HST News*, No. 88 discusses these measures.

Bill C-48, the *Technical Tax Amendments Act, 2012*, also received Royal Assent on June 26, 2013. Bill C-48 is now referred to as Statutes of Canada 2013, c. 34. This act amends the *Income Tax Act*, the *Excise Tax Act*, the *Federal-Provincial Fiscal Arrangements Act*, the *First Nations Goods and Services Tax Act* and related legislation. The GST/HST measures are discussed in the Winter 2012 edition of the *Excise and GST/HST News*, No. 83.

**Online services built for businesses:** Submit online account-related enquiries; view account information, endorsements, notices, statements and responses to your enquiries submitted online; adjust a GST/HST return; and, do other online transactions, go to: [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives), if you are an authorized representative or employee; or [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount), if you are the business owner.

**GST/HST NETFILE:** Faster processing and refunds, immediate confirmation of receipt, and no postal costs. Go to [www.cra.gc.ca/gsthst-netfile](http://www.cra.gc.ca/gsthst-netfile) or through [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives), if you are an authorized representative or employee; or [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount), if you are the business owner.

La version française de la présente publication est intitulée *Nouvelles sur l'accise et la TPS/TVH*.



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## Draft legislative proposals for public comment

On July 12, 2013, the Department of Finance released, for public comment, a package of draft legislative proposals relating to a number of technical changes to the *Income Tax Act*, *Income Tax Regulations*, the *Excise Act, 2001* and Part IX of the *Excise Tax Act*.

The only legislative proposals in the package that relate to excise and GST/HST legislation deal with the circumstances under which government officials can provide to enforcement organizations confidential information that is believed to afford evidence of a serious crime (such as money laundering or financing of terrorism).

For more information, please go to the Department of Finance Web site at [www.fin.gc.ca](http://www.fin.gc.ca) or refer to the July 12, 2013 News Release, 2013-093 and the Legislative Proposals and Explanatory Notes .

## Medical and surgical prostheses

The Canada Revenue Agency (CRA) has recently been asked to outline its position with respect to what products constitute a medical or surgical prosthesis for purposes of section 25 of Part II of Schedule VI to the *Excise Tax Act* (the Act). Specifically, the CRA has been asked about the application of the GST/HST to the supply of products, such as bone void fillers and bone graft substitutes, which are surgically implanted into the body and are resorbed or remodelled by the body.

Bone allografts, void fillers, and bone graft substitutes are used to repair injuries and defects of the skeletal system. These products can be in the form of bone from a tissue donor, putty, paste or powder. In general terms, these products are used to replace damaged or missing bone or are used to encourage the growth of new bone. Once the material is accepted into the body it is converted (remodelled or resorbed) into new living bone and is incorporated into the body.

The Act zero-rates “a supply of a medical or surgical prosthesis, or an ileostomy, colostomy or urinary appliance or similar article that is designed to be worn by an individual.” The CRA considers a medical or surgical prosthesis to be an artificial device that permanently replaces a missing part of the body, corrects a physical deformity or malfunction, or supports a weak or deformed part of the body. This artificial device could be an externally worn device or an implanted device that is worn internally. In the CRA’s view, a device that is used to repair, restore, or regenerate bone or tissue while the individual is healing would not be a medical or surgical prosthesis for GST/HST purposes.

Products that are resorbed into the body, remodelled into new bone, or act as scaffolding as the new tissue or bone grows would not be prostheses for GST/HST purposes. These types of products perform their functions during the healing process and do not permanently replace a missing part of the body, correct a physical deformity or malfunction, or support a weak or deformed part of the body.

The same principle would apply to products, such as bovine pericardium, that are used in soft tissue repairs. Products that are absorbed into the body and ones that are left in the body but no longer support or replace the function of a body part would not be medical or surgical prostheses for GST/HST purposes.

Supplies made in Canada of products described above, which are not prostheses for GST/HST purposes, would generally be taxable at the applicable rate (5%, 13%, 14% or 15%, depending on the place of supply).

Section 26 of Part II of Schedule VI to the Act provides for zero-rating “a supply of an article or material, not including a cosmetic, for use by a user of, and necessary for the proper application and maintenance of, a prosthesis, appliance or similar article described in section 25.

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In other words, to be zero-rated under section 26, the article or material must be for use by an individual who wears a device that is zero-rated under section 25, for the purpose of properly applying or maintaining that medical device. This could include an ostomy appliance belt, or deodorants and detergents for ileostomy and colostomy appliances.

Products which are used by medical practitioners are not considered to be for use by a user of a prosthesis and would not fall under the zero-rating provision in section 26. Therefore, section 26 would not apply to supplies of putties, pastes, bone allografts, void fillers, and other bone graft substitutes.

## **Supplies of nursing services versus a supply of nursing personnel**

This article discusses whether supplies made by placement agencies, service providers and nursing staff are supplies of a nursing service, or a supply of nursing personnel. This distinction is important because, unlike a supply of nursing services which may be exempt from GST/HST, a supply of personnel made by a placement agency is generally subject to the GST/HST at the rate of 5%, 13%, 14% or 15%, depending on the place of supply. As such, placement agencies, service providers and registered nurses must review their service contracts with hospitals, nursing homes, long-term care facilities, clinics and other customers to determine the nature of the supplies they make.

Under the Act, nursing services provided by registered nurses, registered nursing assistants, licensed or registered practical nurses, and registered psychiatric nurses are exempt from GST/HST if the service:

- is rendered by a registered or licensed nurse;
- falls within the scope of nursing services; and
- is rendered to an individual within a nurse-patient relationship.

The exemption applies to basic health care services rendered to individuals by a nurse within the scope of the profession of nursing, i.e., supportive, preventive, therapeutic, palliative and rehabilitative services using nursing knowledge and skills that are rendered to maintain health or prevent disease or treat an injury, illness or disability of an individual, or to provide palliative care. Examples of exempt nursing services include the diagnosis and treatment of health problems, performing interventions, administering medications, assessing an individual's nursing care needs, and preparing nursing care plans. Registered nurses may work in a wide variety of practice settings, and may be engaged in a variety of activities for which their particular knowledge and qualifications may be relevant.

The CRA interprets the phrase "rendered within a nurse-patient relationship" to mean nursing services that involve personal interaction between a nurse and an individual who is a patient of the nurse where there is an established or ongoing relationship between the nurse and the patient and the nurse is a direct care provider of the patient.

Although an activity may be characterized as a nursing service, it will not be an exempt supply under the Act's exempting provision as outlined above where it does not meet all of the criteria set out in the provision.

## **Supply of nursing personnel**

Where a company supplies nurses to a facility such as a hospital or a long-term care facility, the company's supply must be analyzed separately from any supply made by the operator of the facility. While certain activities performed by a registered or licensed nurse provided to the facility may, in the context of the hospital-patient or facility-resident transaction, amount to a nursing service supplied by the operator of the facility to an individual and rendered within a nurse-patient relationship, this does not necessarily translate to a supply of a nursing service made by the company to the hospital or the long-term care facility.

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The end use of a registered or licensed nurse by the clients of the company does not define the supply made by the company to its clients. Whether the company's supply of nurses to a facility such as a hospital or a long-term care facility is a nursing service depends on the facts, which would include the terms of the agreement between the parties and the degree of the company's responsibility to the patients or residents of the facility for the nursing care.

If the company's responsibility is limited to providing registered or licensed nurses to the facility so that the facility may satisfy its own staffing requirements and the nurses are subject to the control of the operator of the facility and render services under the direction of the facility in accordance with the facility's responsibility to provide care to a patient or resident of the facility, the company has made a taxable supply of personnel or human resources, and not a supply of exempt nursing services. In this situation, the company does not have any obligation to provide nursing services to the patients or residents to whom the services are rendered. Instead, the company has an obligation to supply staff who have certain qualifications and whose actions are an input to what may be a supply of nursing services made by the hospital or the long-term care facility to the individual.

However, if the company is responsible for the provision of nursing services to the patients or residents of the facility and is accountable for the quality of nursing care provided, the company may have made an exempt supply of a nursing service rendered by a registered or licensed nurse to an individual, where the service is provided within a nurse-patient relationship.

The CRA will be issuing a publication on nursing services in the near future.

## **Application of the GST/HST to residential elevators**

The CRA considers the purchase and installation of an elevator to be generally subject to the GST/HST. However, the CRA has been asked to outline its position on whether a residential elevator used by an individual in a wheelchair is a wheelchair lift or similar aid to locomotion that is specially designed to be operated by an individual with a disability for locomotion of the individual and therefore zero-rated (i.e. taxable at the rate of 0%) under section 14 of Part II of Schedule VI to the Act. In addition, the CRA has also been asked to outline its position on whether the installation of such a residential elevator is a zero-rated supply pursuant to section 34 of Part II of Schedule VI. This section zero-rates a supply of installing, maintaining, restoring, repairing or modifying a property that is a zero-rated supply included in Part II of Schedule VI.

While this matter is under review, the CRA has adopted an interim administrative position which applies until the review is completed. Pursuant to the CRA's interim administrative position, the supply of an elevator that is installed in the private residence of an individual for use by an individual in a wheelchair is a wheelchair lift or similar aid to locomotion that is specially designed to be operated by an individual with a disability for locomotion of the individual if the elevator is designed to accommodate an individual using a wheelchair and has some of the following features:

- the width of the platform is set to accommodate the turning radius of a wheelchair (unless it is a flow through elevator);
- accessibility to the operating control panel and call stations is adjusted for an individual in a wheelchair;
- the elevator contains:
  - appropriate handgrips or handrails for use by an individual in a wheelchair
  - anti-skid or similar flooring
  - key-controlled continuous pressure buttons

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- flush mount door and floor frames are installed allowing for easy entry and exit from the cab;
  - the clearance between the landing edge and the platform is appropriately set to prevent the wheelchair from getting caught;
  - accordion doors are removed and light curtains or similar closure are installed;
  - two to five levels are served; and
  - the maximum capacity is 1000 pounds.

Each feature on its own is not sufficient to conclude the residential elevator is “specially designed”. However, although a residential elevator does not need to encompass all of the features listed above to be specially designed to be operated by an individual with a disability for locomotion of the individual, it must have sufficient features that distinguish it from an ordinary elevator for purposes of the zero-rating provision.

### ***Installation of a residential elevator***

Where the supply of a residential elevator is zero-rated for GST/HST purposes, only the installation of the residential elevator will be zero-rated under section 34 of Part II of Schedule VI and not services related to, or that accommodate the installation of the residential elevator.

For example, a service of installing a residential elevator does not include architectural services, delivery services, demolishing services, and construction and renovation services of the home, including services relating to renovating an area, e.g., a hallway or garage in the home to accommodate the elevator. However, the parts required for the installation of the elevator will be zero-rated for GST/HST purposes when supplied in conjunction with the installation service (e.g., a hoistway).

If a supplier collected and remitted the GST/HST on supplies that qualify for zero-rating under this interim administrative position, it may refund or credit the amounts collected as GST/HST to its customers in accordance with the requirements set out in the Act. Alternatively, customers may apply for a rebate from the CRA for tax paid in error within two years after the day the GST/HST was paid.

The supplier is required to maintain sufficient documentation to demonstrate that the elevator it has supplied for installation in a private residence contains the features outlined above to support the zero-rating of the supply. Similarly, persons who file tax paid in error rebate claims with the CRA for the GST/HST paid on residential elevators must provide sufficient documentation with the rebate claim to enable the CRA to verify that the residential elevator that is the subject of the claim contains some of the features listed above. No rebate will be payable for the GST/HST paid on residential elevators that do not meet these features.

Additional information on procedures for tax paid in error refunds and rebates can be found in GST/HST Memorandum 12.2 *Refund, Adjustment, or Credit of the GST/HST under Section 232 of the Excise Tax Act* and Guide RC4033, *General Application for GST/HST Rebates*.

### **Time limits for claiming a public service bodies’ rebate (PSB rebate)**

Many public service bodies (PSBs) are eligible to claim a PSB rebate of a percentage of the GST and the federal part of the HST paid or payable on eligible purchases and expenses. Certain PSBs resident in a participating province may also be eligible for a PSB rebate of the provincial part of the HST. For more information, see Guide RC4034, *GST/HST Public Service Bodies’ Rebate*.

The PSB rebate is calculated and claimed on a claim period by claim period basis. If a PSB is a GST/HST registrant, its claim periods are the same as the reporting periods for its GST/HST returns, that is annual,

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quarterly or monthly. If a PSB is not a GST/HST registrant (a non-registrant), it has two claim periods per fiscal year – the first six months and the last six months of its fiscal year. To claim the PSB rebate, a PSB must file one Form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*, or Form GST284, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*, which is a personalized version of form GST66, for each claim period in which it is eligible for a PSB rebate.

A PSB is eligible for a PSB rebate if it is a charity, a qualifying non-profit organization (i.e., a non-profit organization that receives at least 40% government funding), or a selected public service body (i.e., a school authority, university, or public college that is established and operated other than for profit, a hospital authority, a facility operator, or an external supplier, a municipality, including determined and designated municipalities) on the last day of a claim period, or on the last day of the fiscal year that includes that claim period. Thus, a PSB could be eligible for a PSB rebate for some claim periods, but not others.

The PSB rebate calculation is based on the PSB's "non-creditable tax charged" for the claim period. Non-creditable tax charged for a claim period is generally equal to the total GST/HST that became payable during the claim period or that was paid during the claim period without having become payable, minus the following amounts:

- any input tax credits the PSB claimed or is entitled to claim for any of that GST/HST;
- any rebate, refund or remission of any of that GST/HST that it is reasonable to expect the PSB received or is entitled to receive; and
- any amount of that GST/HST that is refunded, credited or adjusted in the PSB's favour and for which it has either received a credit note from the supplier or has issued a debit note to the supplier.

Non-creditable tax charged for a particular claim period only includes GST/HST that was payable or that was paid without having become payable during that claim period. GST/HST payable in one period generally cannot be included in the non-creditable tax charged for a subsequent claim period. Therefore, a PSB can only claim a PSB rebate of an amount of GST/HST on the application (Form GST66 or Form GST284, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*) for the claim period in which the GST/HST was paid or payable. If a PSB has not claimed PSB rebates for several claim periods, it should file a separate rebate application form for each claim period for which it is eligible to claim a rebate. The PSB should not consolidate rebates for multiple claim periods into one rebate application.

A GST/HST registrant has up to four years from the due date of its GST/HST return for the claim period to file a PSB rebate application. A non-registrant has up to four years from the last day of the claim period to file a PSB rebate application.

If a PSB has already claimed a PSB rebate for a claim period and subsequently discovers additional GST/HST that was paid or payable during that claim period, the PSB must adjust the previously filed rebate application to claim a PSB rebate for the additional GST/HST. The PSB cannot include the additional tax in the PSB rebate application for a different claim period. For more information on how to adjust a previously filed rebate claim, see "How do you make changes to a rebate application you already filed?" in Guide RC4034, *GST/HST Public Service Bodies' Rebate*. A reassessment or additional assessment of a rebate claim shall not normally be made more than four years after the day the application for the rebate was filed.

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### **Example 1**

**A non-registrant charity pays GST/HST on eligible purchases and expenses throughout its fiscal year ending December 31, 2012.**

**Can the charity file one PSB rebate application that covers the whole fiscal year?**

As the charity is a non-registrant, it has two claim periods for each fiscal year – the first six months and the last six months of the fiscal year. The charity should file one rebate application for the claim period of January 1, 2012 to June 30, 2012, and another rebate application for the claim period of July 1, 2012 to December 31, 2012, based on the non-creditable tax charged for each respective claim period.

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### **Example 2**

**A GST/HST registrant charity has monthly reporting periods for its GST/HST returns. The charity always files its PSB rebate application for a claim period with its GST/HST return for that period before the due date of the GST/HST return. In August 2013, the charity discovered an invoice dated April 24, 2013, showing \$1,500 in GST payable by the charity. The charity had not included the \$1,500 in its previous PSB rebate calculation.**

**Can the charity include the \$1,500 in its PSB rebate calculation for the claim period of August 1, 2013 to August 31, 2013?**

No. The \$1,500 in GST became payable during the monthly claim period of April 1, 2013 to April 30, 2013. Therefore, a PSB rebate in respect of that GST can only be claimed on the application for the claim period of April 1, 2013 to April 30, 2013. Since the charity had already filed its rebate application for this claim period, it should adjust the previously filed rebate application.

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### **Example 3**

**In July 2013, a non-registrant organization was designated by the Minister to be a municipality in respect of certain designated activities. The effective date of the designation is July 1, 2009. The designated municipality has a fiscal year end of December 31.**

**How can the designated municipality claim a PSB rebate of the GST/HST paid or payable since July 1, 2009?**

As a non-registrant, the designated municipality has two claim periods per fiscal year – the first six months and the last six months of its fiscal year. The designated municipality has up to four years from the last day of the claim period to file a PSB rebate application in respect of that claim period. Therefore, the designated municipality must file its rebate application for the claim period of July 1, 2009 to December 31, 2009, by December 31, 2013. The designated municipality should file a separate rebate claim for each six month claim period.

If the designated municipality has already claimed a PSB rebate for a particular claim period as a charity or a qualifying non-profit organization for a claim period since July 1, 2009, the designated municipality should adjust its previously filed rebate application to claim a PSB rebate using the PSB rebate factor(s) of a municipality with respect to its designated activities.

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#### **Example 4**

**A GST/HST registrant non-profit organization has quarterly reporting periods for its GST/HST returns. The non-profit organization determined that it was a qualifying non-profit organization during its fiscal year ending December 31, 2012. The non-profit organization had never filed a PSB rebate application.**

**Can the non-profit organization claim a PSB rebate of the GST/HST it paid on eligible purchases and expenses during the past four years?**

GST/HST that was paid or payable during a claim period when a PSB was not eligible for the PSB rebate cannot be carried forward to a claim period when the PSB is eligible for the PSB rebate. To claim a PSB rebate of GST/HST paid or payable during a past claim period, the non-profit organization must first determine whether it was a qualifying non-profit organization on the last day of the particular claim period or the last day of the fiscal year that includes that claim period. The qualifying non-profit organization should file a separate application for each quarterly claim period in which it was eligible for the PSB rebate.

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### **Changes to original receipt requirements for GST/HST rebates**

In order to support red tape reduction initiatives and reduce the administrative burden on rebate applicants, the CRA no longer requires that applicants for any type of GST/HST rebate submit original supporting documentation with their claims. When documentation is required to support a rebate application, CRA will now accept photocopies, faxes, and CDs with scanned images of invoices, receipts, and other substantiating documents.

Applicants are required to retain the original documentation and any books, records, and invoices that pertain to this rebate for six years or, in the case of foreign nationals, for the time that they reside in Canada as their rebate may be subject to further review at a later date. We will not return any receipts or supporting documentation submitted with an application.

### **GST/HST rebates phone enquiries**

In order to provide more consistent service to Canadians and provide them with one point of contact for general business enquiries, effective September 30, 2013, the direct line to the Summerside Tax Centre will be turned off and all rebate enquiries will be directed to the Business Enquiries lines. If officers in the Summerside and Sudbury tax centres need to contact individuals or businesses in regards to a particular rebate claim, they will provide the contact with a direct toll free number to call back.

The numbers for Business Enquiries are:

1-800-959-5525 (English)

1-800-959-7775 (French)

1-613-940-8497 (from outside Canada and the U.S.)

### **Where is my GST/HST refund?**

Are you expecting a refund after you filed your goods and services tax/harmonized sales tax (GST/HST) return and wondering when you will receive it? If you are registered for My Business Account, it's quick and easy to find out information about your refund. Follow these two steps to verify the status of your return and determine when you can expect your refund.



**Step 1: View the status of your return.** Go to “View expected and filed returns” located under GST/HST on the My Business Account Welcome page. The GST/HST returns that we have received are displayed under the heading “Filed returns.” For processed returns, you can view the return status and the details of a specific return.

If the status of your return is **Received**, we have received your return but we are still processing it. We aim to process 95% of GST/HST returns within 30 calendar days. This may take longer in complex situations or if we select a return for additional review.

If the status of your return is **Assessed, Reassessed, or Processed, no notice**, we have finished processing your return. If the status of your return is **Assessed or Reassessed**, we will mail you a notice of assessment. If the status of your return is **Processed, no notice**, we will not mail you a notice of assessment.

**Step 2: View the account transactions.** Go to “Account balance and activities” located under GST/HST on the My Business Account Welcome page and select “Account Transactions” from the left sidebar menu.

Under “Account Transactions,” your return will display as **(Re)assessment** after it is processed. Generally, within the next seven calendar days, your refund will display as **Refund** with the date it was released. Your refund will be deposited directly into your bank account if you have signed up for direct deposit.

If you have an outstanding debt on any of your accounts, we can use your refund to reduce or eliminate the outstanding balance. If we use part or all of your refund to pay a balance owing, the transaction will be displayed as **Trsf. to** followed by the business number of the account the funds were transferred to.

If you have questions about your GST/HST refund, you can write to us electronically through My Business Account by going to “Enquiries service” located under GST/HST and selecting “Submit an enquiry.” You can also call us at 1-800-959-5525.

## Prescribed rates of interest

The prescribed annual rate of interest in effect from July 1, 2013, to September 30, 2013, on overdue amounts payable to the Minister is 5%. The prescribed annual rate of interest on amounts owed by the Minister (i.e., rebates or refunds) is 1% for corporate taxpayers and 3% for non-corporate taxpayers. These rates are applicable to income tax, excise tax, the softwood lumber products export charge, GST/HST and the air travellers security charge (ATSC) and excise duty on wine, spirits and tobacco.

The prescribed annual rate of interest respecting excise duty on beer, on overdue amounts payable for the indicated period, is set at 3%. Refund interest rates are not applicable for amounts owed by the Minister (i.e., rebates or refunds) for excise duty that is in relation to beer.

PERIOD	GST/HST, Excise Tax, Softwood Lumber Products Export Charge, Excise Duty (wine, spirits, tobacco), Income Tax, ATSC		Excise Duty (beer)	
	REFUND INTEREST <i>Corporate Taxpayers</i>	REFUND INTEREST <i>Non-Corporate Taxpayers</i>	ARREARS AND INSTALMENT INTEREST	ARREARS INTEREST
July 1 to September 30, 2013	1%	3%	5%	3%
April 1 to June 30, 2013	1%	3%	5%	3%
January 1 to March 31, 2013	1%	3%	5%	3%
October 1 to December 31, 2012	1%	3%	5%	3%

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Prescribed interest rates for previous years are available on the CRA Web site at [www.cra.gc.ca/interestrates](http://www.cra.gc.ca/interestrates).

## What's new in publications

The following is a list of new or revised excise and GST/HST forms and publications.

### **GST/HST guides**

RC4028      *GST/HST New Housing Rebate*

### **GST/HST forms**

[GST74](#)      *Election and Revocation of an Election to Use the Quick Method of Accounting*  
[RC79](#)      *Deposit Advice*  
[RC325](#)      *Address change request*

### **Excise duty memoranda**

EDM1-5-1      *Rates of Excise Duty*  
EDM7-1-1      *Manufacturers of Tobacco Products*  
EDM7-1-2      *Tobacco Dealers*  
EDM10-1-1      *Returns and Payments*

### **Excise taxes and special levies memoranda**

X3-1      *Goods Subject to Excise Tax*  
X3-2      *Liability for Tax*  
X6-2      *Returns and Payments (revised)*

All GST/HST, Excise Duty, and Excise Taxes and Special Levies publications can be found on the CRA Web site at [www.cra.gc.ca/gsthstech](http://www.cra.gc.ca/gsthstech), at [www.cra.gc.ca/etsl](http://www.cra.gc.ca/etsl), and at [www.cra.gc.ca/exciseduty](http://www.cra.gc.ca/exciseduty).

To receive email notification as soon as a document is published on the CRA Web site, go to the electronic mailing lists page at [www.cra.gc.ca/lists](http://www.cra.gc.ca/lists) and subscribe to the RSS feed for all new CRA publications and forms, or subscribe to any number of mailing lists for different types of publications.

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## Enquiries

**For online access to your GST/HST, softwood lumber products export charge, air travellers security charge, excise tax and duty accounts, (such as viewing up-to-date account balances and transactions, transferring payments, and more)** go to:

- [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives), if you are an authorized representative or employee; or
- [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount), if you are the business owner.

**For technical help while using our online services:**

- business accounts, call 1-877-322-7849
- teletypewriter users, call 1-888-768-0951
- calls outside of Canada and the United States, call collect 1-613-940-8528

Please have the screen number (bottom right); and if applicable, the error number and message received on hand when calling.

**For specific account-related enquiries**, use the online “Enquiries service” on My Business Account. Select the “Submit an enquiry” option to send us your question and receive a response electronically.

**For general information and to make enquiries regarding your account** (except for softwood lumber products export charge accounts), call Business Enquiries at 1-800-959-5525.

**For enquiries regarding your softwood lumber products export charge account**, call 1-800-935-0313.

**To make enquiries regarding the status of specific GST/HST domestic rebate claims**, call 1-800-565-9353 until September 30, 2013. Enquiries after this date should be directed to the Business Enquiries line at 1-800-959-5525.

**For GST/HST technical enquiries** call GST/HST Rulings at 1-800-959-8287.

### Forms and publications

To access forms and publications online go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).

To order forms and publications by telephone call 1-800-959-5525.

### Are you a GST/HST registrant located in Quebec?

To make an enquiry or obtain information on the GST/HST, contact Revenu Québec at 1-800-567-4692 or visit their Web site at [www.revenuquebec.ca](http://www.revenuquebec.ca).

### Are you a selected listed financial institution (including one located in Quebec)?

For GST/HST account-related enquiries or for registration for a CRA business number, call Business Enquiries at 1-800-959-5525. For GST/HST technical enquiries, call GST/HST Rulings at 1-855-666-5166.

For QST account-related enquiries for reporting periods ending on or after January 1, 2013 or for registration for a CRA business number effective on or after January 1, 2013, call Business Enquiries at 1-800-959-5525. For technical enquiries related to the amended QST, call GST/HST Rulings at 1-855-666-5166.

The *Excise and GST/HST News* is published quarterly and highlights recent developments in the administration of the goods and services tax (GST) and harmonized sales tax (HST), First Nations goods and services tax (FNGST) and First Nations tax (FNT), softwood lumber products export charge, air travellers security charge (ATSC) as well as excise taxes and duties. If you would like to receive a link to each new edition of the *Excise and GST/HST News* as it is published, subscribe to the electronic mailing list.

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