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## Newfoundland and Labrador HST

On April 30, 2015, the Government of Newfoundland and Labrador announced its intention to increase the Newfoundland and Labrador component of the HST to a rate of 10% effective January 1, 2016, resulting in an HST rate of 15% in Newfoundland and Labrador.

On July 15, 2015, the Newfoundland and Labrador Department of Finance published transitional rules which are required to determine which tax rate – the existing HST rate of 13% or the new HST rate of 15% – would apply in respect of transactions that straddle January 1, 2016.

## GST/HST exemption for acupuncture services

Section 7 of Part II of Schedule V to the *Excise Tax Act* (the Act) provides a GST/HST exemption for a supply of acupuncture services made after February 11, 2014, if the acupuncture service is rendered to an individual by a practitioner of acupuncture.

**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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## ***Acupuncture service***

For purposes of the GST/HST exemption, an acupuncture service is a service that involves the stimulation of specific pressure points on the skin, mucous membranes, or subcutaneous tissues of the human body and other therapeutic techniques to promote, maintain, or restore health, to prevent a disorder or disease or to alleviate pain. For example, an acupuncture service includes assessments, acupuncture (needle, electro, laser and other modern modalities), and acupressure (involving heat, laser, or needles). An acupuncture service does not include, among others, administrative duties, research activities and teaching.

If a practitioner of acupuncture renders a service that is not an acupuncture service for GST/HST purposes, or renders a service that is beyond his or her scope of practice, the supply of the service will be subject to the GST/HST unless another exemption in Schedule V or a zero-rating provision in Schedule VI (which imposes tax at the rate of 0%) is applicable. The practitioner will be required to collect GST/HST at the applicable rate if the practitioner is a GST/HST registrant. For example, this would include supplies of services that are a form of complementary or alternative medicine (e.g., Bowen therapy and ear candling, Hakomi therapy, and herbal therapy).

An acupuncturist must refer to the governing body, professional association, or provincial health care legislation of the province in which he or she practices, if applicable, to determine whether a service is within the scope of practice for an acupuncturist.

## ***Rendered to an individual***

Only services rendered by a practitioner of acupuncture to an individual within a practitioner-patient relationship are exempt from the GST/HST under the exemption for acupuncturists. This means that the practitioner must be a direct care provider of the patient and a relationship involving personal interaction between the practitioner and the patient must have been established for the exemption to apply.

## ***Practitioner of acupuncture***

A “practitioner” of acupuncture is defined in Part II of Schedule V to the Act to mean a person who practises the profession of acupuncture and is either:

- licensed or certified to practise the profession of acupuncture by a provincially established regulatory body if the acupuncture service is supplied in a province that regulates the profession of acupuncture; or
- has the qualifications equivalent to those necessary to be licensed or certified in another province if the acupuncture service is supplied in a province that does not regulate the profession of acupuncture.

A person is considered to be licensed or certified to practise the profession of acupuncture if he or she is licensed or certified as an acupuncturist or as a Traditional Chinese Medicine (TCM) practitioner by a provincially established regulatory body, if the acupuncture service is supplied in a province that regulates the profession of acupuncture.

If an acupuncturist does not meet the requirements outlined above, he or she is not a practitioner for GST/HST purposes. As a result, the exemption for acupuncture services in section 7 of Part II of Schedule V would not apply and the acupuncturist is required to collect the GST/HST on supplies of acupuncture services he or she makes, if the acupuncturist is a GST/HST registrant.
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Currently, the profession of acupuncture is regulated under provincial legislation in the provinces of British Columbia, Alberta, Ontario, Quebec and Newfoundland and Labrador. If an acupuncture service is supplied in any of these provinces, the acupuncturist is required to be licensed by the regulatory body for the profession of acupuncture in that province in order to be a “practitioner” for GST/HST purposes (e.g.,

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College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario). In these provinces, a practitioner of acupuncture would be legally entitled to use a designation authorized by the College or regulatory body (e.g., acupuncturist, registered acupuncturist or registered TCM practitioner).

Supplies of acupuncture services rendered by an acupuncturist, a registered acupuncturist or registered TCM practitioner are exempt from the GST/HST when these supplies are made in the province in which the acupuncturist is licensed or certified. The exemption in section 7 of Part II of Schedule V applies only to acupuncture services. Therefore, not all supplies of services rendered by an acupuncturist or a TCM practitioner may be exempt from the GST/HST.

The remaining provinces and territories do not regulate the profession of acupuncture under provincial or territorial legislation and as such, a governing body has not been established in these provinces or territories to license or otherwise certify a person practising the profession of acupuncture. Therefore, if an acupuncturist makes a supply of an acupuncture service in Manitoba, Saskatchewan, Prince Edward Island, Nova Scotia, New Brunswick or any of the three territories, the acupuncturist is required to have qualifications equivalent to those qualifications required to be licensed in a province where the profession is regulated, in order to be a practitioner for GST/HST purposes. Where an acupuncturist does not have the equivalent qualifications necessary to be licensed or certified in a province that regulates the profession of acupuncture, the acupuncturist is not a practitioner for GST/HST purposes and any supplies of acupuncture services made by the acupuncturist are not exempt from the GST/HST. The acupuncturist is required to collect the GST/HST on supplies of acupuncture services at the applicable rate, if he or she is a GST/HST registrant.

### ***Other conditions***

For the GST/HST exemption to apply, section 1.2 of Part II of Schedule V requires that the supply of an acupuncture service be a qualifying health care supply and thus made for the purpose of maintaining health; preventing disease; treating, relieving, or remediating an injury, illness, disorder or disability; assisting (other than financially) an individual in coping with an injury, illness, disorder or disability; or providing palliative health care.

In addition, section 1.1 of Part II of Schedule V also requires that the supply of an acupuncture service must not be a cosmetic service supply or a supply in respect of a cosmetic service supply and thus made for cosmetic purposes and not medical or reconstructive purposes.

If either condition in section 1.2 or 1.1 of Part II of Schedule V is not met, the supply of acupuncture services is excluded from the exemption in section 7 of this Part and is generally subject to the GST/HST. For more information on qualifying health care supplies, refer to GST/HST Notice 286, *Draft GST/HST Policy Statement, Qualifying Health Care Supplies and the Application of Section 1.2 of Part II of Schedule V to the Excise Tax Act to the Supply of Medical Examinations, Reports and Certificates*.

### ***Other exemptions***

There are provisions in the Act that may exempt a service typically rendered by an acupuncturist when the service is rendered by another health care professional licensed within the scope of practice for his or her principal profession to perform acupuncture as an adjunct treatment. For example, in some provinces a dentist may perform acupuncture services within the scope of practice for a dentist. In such a case, the exemption for medical practitioners under section 5 of Part II of Schedule V would apply and not the exemption under section 7 of this Part for an acupuncture service.

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## The application of GST/HST to psychotherapy services

The profession of psychotherapy has recently become regulated under provincial legislation in some Canadian provinces. The Canada Revenue Agency (CRA) has been asked to confirm whether psychotherapy or other services rendered by a psychotherapist are exempt from the GST/HST under Part II of Schedule V to the Act.

Part II of Schedule V exempts from the GST/HST supplies of certain health care services rendered to an individual by **specific health care professionals**. To be exempt from the GST/HST a health care service **must** meet the requirements in one of the exemptions included in this Part. A supply of a health care service rendered by a person other than a specific health care professional listed in an exemption in Part II is generally subject to the GST/HST.

Currently, there is no provision in the Act that specifically exempts from the GST/HST supplies of psychotherapy services or services rendered by a psychotherapist, even if the psychotherapist is licensed and renders the service in a province that regulates the profession of psychotherapy. Therefore, a psychotherapist is required to collect GST/HST on his or her supplies of services, if he or she is a GST/HST registrant.

However, a supply of psychotherapy services may be exempt from the GST/HST if the service is supplied by a health care professional authorized to render psychotherapy services within the scope of practice for his or her own profession and for which a GST/HST exemption is available.

For example, specific exemptions are available in sections 5, 6, and 7.2 of Part II of Schedule V for supplies of services (including psychotherapy) made by licensed physicians, nurses and social workers, respectively. In addition, section 7 of this Part lists specific services, supplies of which are exempt from the GST/HST if the particular service is rendered to an individual by a “practitioner” of the service. Psychological services and occupational therapy services are both listed in section 7 of Part II. The list of health care practitioners in the definition of the term “practitioner” includes registered psychologists and occupational therapists.

The term “practitioner” is defined in section 1 of Part II of Schedule V.
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Therefore, supplies of psychotherapy services rendered to an individual by a licensed physician or registered nurse, social worker, psychologist or occupational therapist will be exempt from the GST/HST if the supply meets the requirements in the relevant exemption and the supply is also a qualifying health care supply, but not a cosmetic service supply, pursuant to sections 1.2 and 1.1 of Part II of Schedule V.

Finally, section 9 of Part II of Schedule V provides a general exemption for supplies (including supplies of psychotherapy services) rendered to an individual to the extent that the service is payable or reimbursed by a provincial health care plan.

## Importation of oocytes

This article outlines the CRA’s position on how GST/HST applies to the importation of donor oocytes (eggs) under the Act.

Importations of goods relieved from tax for GST/HST purposes are set out in Schedule VII to the Act. Section 6 of Schedule VII provides for the non-taxable importation of, among others, goods the supply of which is included in Part I of Schedule VI, Drugs and Biologicals.

Section 2 of Part I of Schedule VI zero-rates certain supplies of drugs and substances. It is the CRA’s position that supplies of human sperm and oocytes are not drugs that are included in section 2 of Part I of

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Schedule VI and therefore are not zero-rated under this section. In addition, section 5 of Part I of Schedule VI zero-rates supplies of human sperm. However, there is no corresponding provision in the Act that zero-rates supplies of human oocytes.

Therefore, human oocytes do not qualify as a non-taxable importation under section 6 of Schedule VII. As such, GST at 5% will generally apply at the time of importation to human donor oocytes imported into Canada by donor banks, fertility clinics or other health care facilities.

However, where a patient of a fertility clinic or other health care facility undergoes treatment or other service at the clinic which includes the implantation of a human donor oocyte, the CRA considers that the supply of human donor oocytes made by the clinic to the patient in these circumstances may generally be part of an exempt supply of an institutional health care service.

## **Underpads and similar incontinence products**

Section 37 of Part II of Schedule VI to the Act zero-rates (taxes at the rate of 0%) a supply of an incontinence product that is specially designed for use by an individual with a disability. Examples of incontinence products that may be zero-rated supplies under this section include underpads, underwear, and chair and other seat covers (e.g., a seat cover for a lift chair, recliner, wheelchair, car or scooter).

To determine whether an incontinence product is specially designed for use by an individual with a disability, the CRA will consider the design features of the incontinence product and whether these features will assist an individual in coping with incontinence. The manner in which an incontinence product is marketed is considered, although it is not the predominant factor the CRA considers when making a determination.

To be an incontinence product specially designed for use by an individual with a disability, the product must be designed to absorb leakages, reduce odours, control bacteria, maintain dryness, and protect the individual against skin irritation. As such, the product must be designed using high-absorbency materials and typically have a sealed edge to ensure leakage protection. The fact that a product is reusable or disposable, or can be used by an individual who does not have a disability is not sufficient to change the characteristics of a product so that it is no longer considered to be an incontinence product specially designed for use by an individual with a disability.

Incontinence products that do not have all of the design features outlined above are not considered to be specially designed for use by an individual with a disability and are therefore not zero-rated supplies under section 37 of Part II of Schedule VI. Examples of products that are not zero-rated under this provision include waterproof chair pads, sheets and mattress covers.

Children's diapers that are designed for babies or children, such as cloth or disposable diapers, diaper inserts or liners, training pants, or rubber pants designed for use with any of these items are not zero-rated under section 37 of Part II of Schedule VI as they are not designed for use by an individual with a disability. Therefore, children's diapers are subject to GST/HST. A rebate for the provincial part of the HST is available for these products in some provinces. For information on the rebate please refer to GST/HST Info Sheet GI-063, *Point-of-Sale Rebate on Children's Goods*.

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## Investment plan managers and tax adjustment transfer amounts

This article contains important information for investment plan managers that are not selected listed financial institutions (SLFIs) and that receive tax adjustment transfer amounts for GST/HST or QST purposes or both from SLFI investment plans.

Since January 1, 2013, the CRA administers the QST on behalf of Revenu Québec for financial institutions that are SLFIs for GST/HST or QST purposes or both. CRA does not administer the QST for a person that is not an SLFI.

An investment plan that is an SLFI for GST/HST or QST purposes or both and its manager are able to make a joint tax adjustment transfer election under the *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* or *An Act Respecting the Québec Sales Tax (ARQST)*. The effect of this election is that the SLFI investment plan can transfer certain amounts that the SLFI investment plan calculates under subsection 225.2(2) of the *Excise Tax Act* and/or section 433.16 of the ARQST to its manager (tax adjustment transfer amounts). For more information about a tax adjustment transfer election, see Form RC4603, *GST/HST Tax Adjustment Transfer Election for a Selected Listed Financial Institution and Notice of Revocation*.

Where an investment plan is an SLFI for GST/HST and QST purposes, and its manager is located outside Quebec and not an SLFI for either GST/HST or QST purposes, the plan manager would report any GST/HST amounts, including GST/HST tax adjustment transfer amounts, on its GST/HST return and file its GST/HST returns with the CRA; however, any QST amounts, such as QST tax adjustment transfer amounts transferred to the plan manager from the SLFI investment plan, would be reported to Revenu Québec.

Where an investment plan is an SLFI for QST purposes only, and its manager is located outside Quebec and not an SLFI for either GST/HST or QST purposes, the plan manager would report any GST/HST amounts on its GST/HST return and file its GST/HST returns with the CRA; however, any QST amounts transferred to the plan manager from the SLFI investment plan would be reported to Revenu Québec.

Where an investment plan manager that is located outside Quebec and is not an SLFI for either GST/HST or QST purposes filed its GST/HST return(s) with the CRA and included QST amounts that were transferred to it by an SLFI investment plan as a result of a tax adjustment transfer election in its net tax calculation for GST/HST purposes, the plan manager would be required to correct its GST/HST return(s).

The plan manager should send a letter to the CRA with an explanation of why the particular GST/HST return(s) needs to be adjusted. In the letter, the plan manager should provide its business number (BN) and GST/HST program account number, the GST/HST reporting period to be adjusted and the corrected amounts per line number on its particular GST/HST return (i.e., excluding the QST amounts to be reported to Revenu Québec). The name and telephone number of a person the CRA can contact if needed should also be included in the letter.

The letter should be signed by an authorized representative and sent to the following address:

Canada Revenue Agency  
Summerside Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2

An investment plan manager that is not an SLFI for either GST/HST or QST purposes that has QST amounts transferred to it by an SLFI investment plan as a result of a tax adjustment transfer election, should contact Revenu Québec at 1-800-567-4692 for information on any QST returns and remittances that are required to be sent to Revenu Québec. This would be the case whether or not the plan manager is located in Quebec.

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In addition, where an investment plan is an SLFI for GST/HST or QST purposes or both, and its manager is located in Quebec and not an SLFI for either GST/HST or QST purposes, the plan manager would report any GST/HST amounts, including GST/HST tax adjustment transfer amounts, on its GST/HST return and file its GST/HST returns with Revenu Québec.

## **Pre-authorized debit (PAD)**

Pre-authorized debit (PAD) is an online, self-service, payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined payment from your bank account to pay tax on a specific date or dates.

Through a PAD agreement you can make tax instalment / interim payments, pay a balance due, or pay an amount owing. The service is particularly useful if you pay your tax by instalments / interim payments. Other benefits of using the PAD service include:

- Set it and forget it: Your post-dated electronic withdrawals are made automatically on the due date(s) you select. You don't have to remember to mail your payment.
- Keep your money by setting up your PAD now, but arranging for the withdrawal to be made closer to your payment deadline.
- Based on the payment type you select, you choose the frequency of withdrawal (for example, one-time, bi-weekly, monthly, end of month, or quarterly).
- Save time: no envelopes to stuff and no trips to the bank or waiting in line to pay.
- PADs are flexible and managed by you: To view historical records, modify, cancel, or skip a payment, log in to My Business Account. You can cancel or modify your agreement at any time online up to five business days prior to the next withdrawal date.

To set up a PAD agreement, go to [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount) .

It's quick, easy and completely secure.

## **Upcoming changes to the GST/HST NETFILE and GST/HST TELEFILE access code and GST/HST return mailings**

The CRA is continuing its efforts to reduce red tape for businesses and simplify its electronic services. Starting October 19, 2015, the CRA will provide all GST/HST registrants with a new and unique access code on their GST34-2, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return for Registrants*, or GST34-3, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Electronic Filing Information*. The CRA will also provide persons that are selected listed financial institutions (SLFIs) for GST/HST or QST purposes or both that are QST registrants with a new and unique access code on their RC7200 *Goods and Services Tax/Harmonized Sales Tax (GST/HST) and Quebec Sales Tax (QST) Return for Selected Listed Financial Institutions*.

Also starting October 19, 2015, you will be able to change your unique access code to one of your choice by going to [www.cra.gc.ca/gsthst-accesscode](http://www.cra.gc.ca/gsthst-accesscode). You will use the same access code to file all your future GST34-2s, GST34-3s and RC7200s.

Along with the changes to the electronic filing access code, what you get with your GST34-3 and how often you receive it will also change. If you are a GST/HST registrant that now receives a GST34-3 each time you are required to file a return in the fiscal year, you will start receiving one GST34-3 package for

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the entire year containing everything you need to file for that fiscal year. The new package will contain your unique access code, a list of your reporting periods and filing due dates for that fiscal year, and the remittance vouchers for each period in the fiscal year.

**What this means for you:**

- **Unique access code** – You will have one unique access code to file all your GST/HST electronic returns. You will be able to change this code to one of your choice.
- **Quarterly filers** – If you electronically file your GST/HST returns quarterly, you are now receiving four individual GST34-3s in the mail throughout the year. Starting October 19, 2015, you will receive one GST34-3 package containing information for all four of your quarterly reporting periods. Your filing and payment due dates will not change.
- **Monthly filers** – If you electronically file your GST/HST returns monthly, you are now receiving 12 individual GST34-3s in the mail throughout the year. Starting in October 2015, you will receive one GST34-3 package containing information for all 12 of your monthly reporting periods. Your filing and payment due dates will not change.
- **Annual filers** – If you are an annual filer, you will continue to have one GST34-3 mailed to you for your fiscal year. Your filing and payment due dates will not change.
- **Remittance vouchers** – Your GST34-3 package will include a remittance voucher for each return in your fiscal year. You can choose to start or stop receiving remittance vouchers through My Business Account. If you have already chosen to not receive remittance vouchers, you will continue to not receive them.

**Information included in the GST34-3 package**

In addition to a unique access code, the GST34-3 package will include the following:

- a list of your reporting periods and filing due dates for all your returns in that particular fiscal year; and
- more information about payment options and direct deposit.

If you are a person that is an SLFI for GST/HST or QST purposes or both and a QST registrant that files electronically, the above changes will also apply for your RC7200 returns.

**Helpful reminder**

To help you keep track of your due dates, we encourage you to download the “CRA Business Tax Reminders” mobile app. Using the app, you can create custom reminders and alerts for key CRA due dates related to instalment payments, returns, and remittances. For more information, go to [www.cra.gc.ca/mobileapps](http://www.cra.gc.ca/mobileapps).



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## Prescribed rates of interest

The prescribed annual rate of interest in effect from October 1, 2015 to December 31, 2015, 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, 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), ATSC, Income Tax		Excise Duty (beer)	
	REFUND INTEREST <i>Corporate Taxpayers</i>	<i>Non-Corporate Taxpayers</i>	ARREARS AND INSTALMENT INTEREST	ARREARS INTEREST
October 1 to December 31, 2015	1%	3%	5%	3%
July 1 to September 30, 2015	1%	3%	5%	3%
April 1 to June 30, 2015	1%	3%	5%	3%
January 1 to March 31, 2015	1%	3%	5%	3%

Prescribed rates for previous years are available 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 available on the CRA website.

15-119 *Changes affecting your GST/HST return*

### **GST/HST forms**

GST114 *Bond for Non-Resident Person Without a Permanent Business Establishment in Canada*  
GST115 *GST/HST Rebate Application for Tour Packages*  
GST146 *Notice of Revocation of Waiver*  
GST322 *Certificate of Government Funding*  
RC7245 *Waiver of the Limitation Period for Assessment of a Selected Listed Financial Institution (subsection 298(7) of the Excise Tax Act and paragraph 25.1(b) of the Tax Administration Act)*  
RC7246 *Notice of Revocation of Waiver for Selected Listed Financial Institution (subsection 298(8) of the Excise Tax Act and section 25.3 of the Tax Administration Act)*

### **GST/HST notices**

NOTICE289 *Kwaw-kwaw-Apilt First Nation Implements the First Nations Goods and Services Tax*

### **GST/HST technical information bulletins**

B-109 *Application of the GST/HST to the Practice of Naturopathic Doctors*

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### **Excise forms**

B256	Excise Act, 2001 - <i>Application for Refund/Deduction</i>
E681	<i>Excise Act 2001 Refund Claim on Exported Tobacco Products</i>
N10	Excise Act <i>Application for Refund/Deduction</i>
N15	Excise Tax Act - <i>Application for Refund/Rebate</i>
XE8	<i>Application for Refund of Federal Excise Tax on Gasoline</i>

### **Air travellers security charge forms**

B254	<i>Air Travellers Security Charge Act Application for Refund</i>
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### **Softwood lumber products export charge notices**

SWLN50	<i>Surge Charge - Alberta Region (August 2015)</i>
SWLN51	<i>Termination of the Export Charge Imposed under the Softwood Lumber Products Export Charge Act, 2006</i>
SWLN52	<i>Expiry of the Softwood Lumber Agreement, 2006</i>
SWLN53	<i>Surge Charge – Alberta Region (September 2015)</i>

All GST/HST, excise duty and excise taxes and special levies publications are available on the CRA website 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 website, 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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## Contact us

### More information

For **GST/HST general enquiries**, call Business Enquiries at 1-800-959-5525.  
For **GST/HST technical enquiries**, call GST/HST Rulings at 1-800-959-8287.

### Forms and publications

- To access **GST/HST** forms and publications **online**, go to [www.cra.gc.ca/gsthstpub](http://www.cra.gc.ca/gsthstpub).
- To access **all other** forms and publications **online**, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) and select by topic, document type or publication number.
- 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 its website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

### Account enquiries

For **general information** and to make **enquiries** regarding your **account** (except for softwood lumber products export charge accounts), you can:

- view answers to common enquiries, or submit an enquiry using the online "Enquiries service" on My Business Account;
- view account information online at [www.cra.gc.ca/businessonline](http://www.cra.gc.ca/businessonline); or
- call Business Enquiries at 1-800-959-5525.

For **online access** to your **GST/HST, 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 **enquiries** regarding your **softwood lumber products export charge account**, you can:

- view answers to common enquiries or submit an enquiry using the online "Enquiries service" on My Business Account;
- view account information online at [www.cra.gc.ca/businessonline](http://www.cra.gc.ca/businessonline); or
- call 1-800-935-0313.

For **enquiries** regarding the **status of specific GST/HST domestic rebate claims**, call Business Enquiries at 1-800-959-5525.

### Selected listed financial institutions (including the ones 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.

### Help

For **technical support using our online services**:

- business accounts, call 1-877-322-7849
- teletypewriter users, call 1-888-768-0951
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