



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 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

- For GST/HST technical enquiries, call our national telephone service at **1-800-959-8287** from 8:15 a.m. to 5:00 p.m. Our goal is to respond to these enquiries within two minutes of a caller 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 business days of CRA receipt of the request and all relevant facts and supporting documentation. This excludes highly technical and precedent- and/or policy-setting rulings and interpretations.
 - A **ruling** is a formal written letter or statement that explains the CRA position on how the relevant provisions of the Act apply to a clearly defined fact situation. A ruling is binding on the CRA.
 - An **interpretation** is a formal letter or statement that explains the CRA's view or general understanding of how the Act applies to a generic fact situation.

You can request a ruling or interpretation by:

- Mailing the request and any supporting documentation to your nearest GST/HST rulings centre listed at the end of this publication; or

- Submitting the request and any supporting documentation electronically through the *Submit documents* service in the My Business Account and Represent a Client portals. This service is available to businesses and authorized representatives that have registered to these portals.

Helpful tip

When all relevant documentation is provided with a request for a ruling or interpretation (such as a contract, lease agreement, etc.), it helps us provide accurate and timely responses. For more information on supporting documentation, refer to paragraph 35 of GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretations Service*.

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 website.

Technical publications

The CRA provides a variety of technical publications on the CRA website 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 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 CRA website 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 GST/HST issues.
- **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 website at www.cra.gc.ca/gsthsttech.

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*.

Since January 1, 2013, the CRA has been administering the GST/HST for selected listed financial institutions (SLFIs) that are located in Quebec and for listed financial institutions that would be SLFIs for GST/HST purposes if Quebec were a participating province. The CRA has also been administering the Quebec sales tax (QST) on behalf of Revenu Québec for these financial institutions since that date. Information on changes in the administration of the GST/HST and the QST is available on the CRA website at www.cra.gc.ca/slfi. For SLFI-related technical GST/HST and QST enquiries, call **1-855-666-5166** from 8:15 a.m. to 5:00 p.m.

GST/HST rulings centres

We deliver our services through the following GST/HST rulings centres:

Atlantic Region

GST/HST Rulings
P.O. Box 638, Station Central
Halifax NS B3J 2T5
Fax: 902-450-8562

Ontario Region

GST/HST Rulings
55 Bay Street North
Hamilton ON L8R 3P7
Fax: 905-527-0790

Prairie Region

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

Pacific Region

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