DATA TRANSMITTAL / SPESIFICATION

Product Type	**Tax Online (Tax SMG)**
Product Title	**Tax LL: Canada Tax Cases Index and Citator Volumes [2019] 1 to [2021] 1 (new) Rel. 2021-1** **(taxpro5426.inno)**
Editorial Contact	**Angelique Prada x 9370** **Cc: Carolyn Agasild, Michael Lally**
Transmittal to Analysis	**March 2, 2021**
Size	**Approx. 270 pp**
Electronic Files	**Y:\IMP-Conversion\public\Outsourcing-SGML\Data Analysis-Conversion\TAX\LL-Digitization\Canada Tax Cases Index & Citator\2021-1**
Comment	**SUPPLIER:** • **Create new files (see inventory files shaded grey) for Release 2021-1** • **Follow the previous release tagging structure, i.e. 2020-6-*.sgm** • **Linking required** **OUTPUT:** • **Add bookpart ABBREV to HUB** • **Starting from Volumes [2019] 1 to [2021] 1** • **Keeping the latest release (ONLY) for online Table of Contents**
From	**Carol Wong**
Transmittal to Supplier	**March 3, 2021**
Graphics	**--**
Date Required	**HIGH – 1 to 5 days**
Routing	**SUPPLIER**

KEYING SPECIFICATIONS

Specific Instructions:
- new file required—see inventory files shaded in grey
- this release does not contain all the usual sections, no need to compare
- follow the previous release tagging structure, i.e. 2020-6*.sgm
- footnote numbers will be generated (if any)
- Linking required, please see "**LINKING REQUIRED:**" below
- Change reporter (if any):
  DTC ➔ D.T.C.
  - e.g. 20 DTC 125 ➔ 20 D.T.C. 125

  CTC ➔ C.T.C.
  e.g. 126 CTC 81 ➔ 126 C.T.C. 81

DO NOT CONVERT:
- **Title page**
- **Copyright page**
- **Mini Table of Contents at the beginning of each chapter**
- **Table of Cases**
- **details Table of Contents**

ARTICLES:
- Use <COMMENT> for each article (with exception to Topical Index, see tagging instructions below), place the centred, bold article title (please see inventory first column) in <COMMENT><N>, comment title is not required
- Use <FREEFORM> tagging within <COMMENT>
- Sample file provided for tagging references
- Please follow the <TABLE> set-up for "Correlator"
- Use <BOLD> for in-line bold face text

TOPICAL INDEX:
- The <INDEX ID="CTC2020-1INDEX"> tag requires <TI> content
- Use <INDEX0> for the highest level entries.
- Use <INDEX1> for indented entries below <INDEX0> etc.
- Use the <TEXT> tag for textual portion of the entry.
- Use the <REF> tag for the numerical portion of the entry (the numerical portion may include "Rule", "Reg.", "Form" etc).
  - **all index references are referring to the page number, linking is not required**
- Do not capture the punctuation that separates the <TEXT> from <REF> data (i.e. the comma that follow the text and precedes the numerical portion of the entry).
- Use <SEE> and <SEEALSO> tags for "see" and "see also" references. Do not key the word "see" or "see also". The use of one tag over the other may be dictated by the DTD (i.e. the use of <SEEALSO> where "see" may appear on the hard copy).
- **French Data — Appropriate Entities**
- **When converting French material key the entity   (non-breaking space) before colons, before the "%" sign and before the "$".**
- Use the following entities within French text in place of the <SUP> tag:

TO GENERATE	CONVERT AS
n°	nº
Superscript os	&sup-os;
Superscript e	&sup-e;
Superscript er	&sup-er;
Superscript ere	&sup-ere;
Superscript ère	&sup-egre;
Superscript ers	&sup-ers;

Superscript rs	&sup-rs;
Superscript re	&sup-re;
Superscript res	&sup-res;
Superscript lle	&sup-lle;
Superscript me	&sup-me;

LINKING REQUIRED:

A. Act, Regulations, Rules, Forms and Tariffs references
- Linking required for all Act, Regulations, Rules, Forms and Tariffs references
- Please add caret code linking for all references to Act, Regulations, Rules, Forms and Tariffs references, CRA Documents (i.e. consisting of: Technical Interpretation, Advance Ruling & Conference Roundtables Documents) and Interpretation Bulletins (if any).
- Linking to the acts or regulations with full cite provided, the caret code is created from a collapsed main cite: e.g.
  - R.S.C. 1985, c. 13 ➔ ^RSC1985c13
  - R.S.C. 1985, c. 1, Supp. 1 ➔ ^RSC1985c1s1
  - R.S.C. 1985, c. 3.1 ➔ ^RSC1985c3.1
  - R.S.C. 1985, c. A.1 ➔ ^RSC1985cA1
  - O. Reg. 25/16 ➔ ^OReg25/16

- Do not replace "and" between section references with a comma; leave "and" and repeat the caret coding, i.e.

  ^RSC1985c1s5 66, 66.1, 66.2, 66.4 and ^RSC1985c1s5 126;

Notes:

- **Always key a space in between the section "s." or "ss." and number reference:**

sample:
s.1 ➔ s. ^RSC1985c1s5 1
ss.3-7 ➔ ss. ^RSC1985c1s5 3–7

Code listed below for references (not fully copied from the pdf file)

Code	Descriptions
Federal	
^RSC1985cA1	**Access to Information Act**, R.S.C. 1985, c. A-1
^RLRQcA6.002	**Administration fiscale, Loi sur l'**, RLRQ c. A-6.002
^RSC1985c41s4	**Atlantic Canada Opportunities Agency Act**, R.S.C. 1985, c. 41 (4th Supp.), Pt. I
^SC2004c2	**Assisted Human Reproduction Act**, S.C. 2004, c. 2
^SC1991c46	**Bank Act**, S.C. 1991, c. 46
^SC1992c27	**Bankruptcy Act and to amend the Income Tax Act in consequence thereof, Act to amend the**, S.C. 1992, c. 27
^RSC1985cB3	**Bankruptcy and Insolvency Act**, R.S.C. 1985, c. B-3
^SC1980-81-82-83c40	**Banks and Banking Law Revision Act, 1980**, S.C. 1980-81-82-83, c. 40
^SC1991c11	**Broadcasting Act**, S.C. 1991, c. 11
^RSC1985cC44	**Canada Business Corporations Act**, R.S.C. 1985, c. C-44
^RSC1970cC32	**Canada Corporations Act**, R.S.C. 1970, c. C-32
^RSC1985cC5	**Canada Evidence Act**, R.S.C. 1985, c. C-5
^RSC1985cL2	**Canada Labour Code**, R.S.C. 1985, c. L-2
^RSC1985cC8	**Canada Pension Plan**, R.S.C. 1985, c. C-8
^SC1999c17	**Canada Revenue Agency Act**, S.C. 1999, c. 17

^SC1994c28	**Canada Student Financial Assistance Act**, S.C. 1994, c. 28
^RSC1985cS23	**Canada Student Loans Act**, R.S.C. 1985, c. S-23
^SC1980-81-82-83c44	**Canada-United Kingdom Income Tax Convention Act, 1980**, S.C. 1980-81-82-83, c. 44, Pt. X
^SC2014c20	**Canada-United States Enhanced Tax Information Exchange Agreement Implementation Act**, S.C. 2014, c. 20, s. 99
^SC1984c20	**Canada-United States Tax Convention Act, 1984**, S.C. 1984, c. 20
^SC1960c44	**Canadian Bill of Rights**, S.C. 1960, c. 44, Pt. I, reprinted R.S.C. 1985, App. III
^RSC1985aIIn44	**Canadian Charter of Rights and Freedoms**, Part I of the Constitution Act, 1982, being Schedule B to the Canada Act 1982 (U.K.), 1982, c. 11
^RSC1985cC17	**Canadian Forces Superannuation Act**, R.S.C. 1985, c. C-17
^RSC1985cH6	**Canadian Human Rights Act**, R.S.C. 1985, c. H-6
^RSC1985cC29	**Citizenship Act**, R.S.C. 1985, c. C-29
^RSC1985cC36	**Companies' Creditors Arrangement Act**, R.S.C. 1985, c. C-36
^SC1932-33c36	**Companies' Creditors Arrangement Act, 1933**, S.C. 1932-33, c. 36
^RSC1985cC34	**Competition Act**, R.S.C. 1985, c. C-34
^RSC1985aIIn5	**Constitution Act, 1867**, (U.K.), 30 & 31 Vict., c. 3, reprinted R.S.C. 1985, App. II, No. 5
^RSC1985aIIn44	**Constitution Act, 1982**, being Schedule B to the Canada Act 1982 (U.K.), 1982, c. 11, reprinted R.S.C. 1985, App. II, No. 44
^SC1996c19	**Controlled Drugs and Substances Act**, S.C. 1996, c. 19
^RSC1985cC42	**Copyright Act**, R.S.C. 1985, c. C-42
^RSC1970cC34	**Criminal Code**, R.S.C. 1970, c. C-34
^RSC1985cC46	**Criminal Code**, R.S.C. 1985, c. C-46
^RSC1985cC50	**Crown Liability and Proceedings Act**, R.S.C. 1985, c. C-50
^RSC1985c1s2	**Customs Act**, R.S.C. 1985, c. 1 (2nd Supp.)
^SC2005c34	**Department of Employment and Social Development Act**, S.C. 2005, c. 34
^RSC1985cJ2	**Department of Justice Act**, R.S.C. 1985, c. J-2
^SC2014c20	**Economic Action Plan 2014 Act, No. 1**, S.C. 2014, c. 20
^SC1996c23	**Employment Insurance Act**, S.C. 1996, c. 23
^CRC1977c945	**Income Tax Regulations** **^CRC1977c945** Part XXVIII, Reg. **^CRC1977c945** 2800(2)
Alberta	
^RSA2000cA15	**Alberta Corporate Tax Act**, R.S.A. 2000, c. A-15
^RSA2000cA26	**Alberta Income Tax Act**, R.S.A. 2000, c. A-26
^RSA2000cB9	**Business Corporations Act**, R.S.A. 2000, c. B-9
British Columbia	
^SBC2000c23	**Budget Transparency and Accountability Act**, S.B.C. 2000, c. 23
^SBC2002c57	**Business Corporations Act**, S.B.C. 2002, c. 57
^RSBC1996c50	**Class Proceedings Act**, R.S.B.C. 1996, c. 50
^SBC1999c27	**Company Act**, S.B.C. 1999, c. 27
^RSBC1996c68	**Constitutional Question Act**, R.S.B.C. 1996, c. 68
^RSBC1996c77	**Court of Appeal Act**, R.S.B.C. 1996, c. 77
^RSBC1996c78	**Court Order Enforcement Act**, R.S.B.C. 1996, c. 78
^RSBC1996c79	**Court Order Interest Act**, R.S.B.C. 1996, c. 79
^RSBC1996c82	**Credit Union Incorporation Act**, R.S.B.C. 1996, c. 82
Manitoba	
^SM1986-87c31	**Constitutional Questions Act**, S.M. 1986-87, c. 31
^RSM1987cC225	**Corporations Act**, R.S.M. 1987, c. C225

^SM1996c36	**Dairy Act**, S.M. 1996, c. 36
Newfoundland	
^SN2006cA18.1	**Assessment Act, 2006**, S.N. 2006, c. A-18.1
^RSN1990cC36	**Corporations Act**, R.S.N. 1990, c. C-36
New Brunswick	
^SNB1981cB9.1	**Business Corporations Act**, S.N.B. 1981, c. B-9.1
Nova Scotia	
^RSNS1989c81	**Companies Act**, R.S.N.S. 1989, c. 81
^RSNS1989c89	**Constitutional Questions Act**, R.S.N.S. 1989, c. 89
Ontario	
^RSO1990cB16	**Business Corporations Act**, R.S.O. 1990, c. B.16
^SO1992c6	**Class Proceedings Act, 1992**, S.O. 1992, c. 6
^RSO1990cC40	**Corporations Tax Act**, R.S.O. 1990, c. C.40
^RSO1990cC43	**Courts of Justice Act**, R.S.O. 1990, c. C.43
^SO2000c41	**Employment Standards Act, 2000**, S.O. 2000, c. 41
Prince Edward Island	
^SPEI1992c18	**Employment Standards Act**, S.P.E.I. 1992, c. 18
Quebec	
^LQ1991c64	**Code civil du Qu´ebec**, L.Q. 1991, c. 64
^RSQcC25	**Code de proc´edure civile**, RLRQ, c. C-25
^RLRQcC38	**Compagnies, Loi sur les**, RLRQ, c. C-38
^RLRQcD9.2	**Distribution de produits et services financiers, Loi sur la**, RLRQ, c. D-9.2
Saskatchewan	
^SS2012c29.01	**Constitutional Questions Act, 2012**, S.S. 2012, c. C-29.01
^RSS1978cD25	**Dependants' Relief Act**, R.S.S. 1978, c. D-25
Yukon	
^RSY2002c20	**Business Corporations Act**, R.S.Y. 2002, c. 20
^RSY2002c39	**Constitutional Questions Act**, R.S.Y. 2002, c. 39

B. Government Documents

Code	Descriptions
^CAIXIT	**Interpretation Bulletins** e.g. M.N.R., Interpretation Bulletin **^CAIXIT** IT-179R ... Special Release**^CAIXIT** IT 04-01
^CAIXIC	**Information Circulars** M.N.R., Information Circulars **^CAIXIC** 92-3...
^CAIXRCV	**CRA Views** Documents consisting of: **Technical Interpretation, Advance Ruling** & **Conference Roundtables**

	e.g. Technical Interpretation ^CAIXRCV 2011-0416011E5. STEP National Conference Roundtable ^CAIXRCV 2011-0401851C6. Advance Ruling ^CAIXRCV 2010-0367401R3.
^CAIXIT	before IT xx (but after Interpretation Bulletin)
^CAIXIC	after IC or Information Circular and before number i.e., 77-R6
^CAIXRCV	after "VD" or "Views Doc No" or "Views Docs" or "Views Documents" and before yyyy-xxxxxxx (long string number)
^CAIXDFCL	Department of Finance comfort letter(s) dated ^CAIXDFCL yyyy-mm-dd (dates have to be done this way to link)
^CAIXDFNEWS	Department of Finance News Release ^CAIXDFNEWS yyyy-xxx
^CAIXRCG	after "Guide(s)" and before T4xx or RC4xxx
^CAIXTNW	after "Income Tax Technical News" and before ITTN-x
^CAIXTN	Income Tax Technical Notes before provision number
^CAIXFORM	BEFORE "Form Txxx", Form NRxxx, Form RCxxx, etc
^CAIXCBA	CBA/CICA Joint Committee Submission before date of submission – yyyy-mm-dd
^CAIXINTADV	Advisory Panel items before yyyy mm
^CAIXTEI	Tax Executive Institute's letters or articles yyyy mm
^CAIXPETROJ	Canadian Petroleum Tax Journal e.g.: 2006 Volume 19, No 1, ^CAIXPETROJ2006V19N1 2
^CAIXVDP	Voluntary Disclosures Program Guidelines yyyy mm
^CAIXTR	Tax Ruling ^CAIXTR TR xx
^CAIXATR	Advance Tax Ruling ^CAIXATR ATR xx
^CAIXTT	Tax Times ^CAIXTT yyyy xx (release number)
^CAIXAUDIT	CRA's audit manual Chapter ^CAIXAUDIT xx.0 or xx.x.0
^CAIXRDSPB	RDSP Bulletin No. ^CAIXRDSPB x
^CAIXINVP	CRA Investigation Policies yyyy xx
^CAIXTREATY	Tax Treaties
^CAIXTREATY Canada	U.S. Tax Treaty:Art. xxx1; ^CAIXTREATY Canada U.K. Tax Treaty:Art. Xxx
^CAIXITFOLIO	Income Tax Folio ^CAIXITFOLIO S5-F4-C1

General Instructions: see LEGKEY2SPECS.doc