

Revenue
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Foreword

September 1994

Overview

GST memoranda explain in detail how the Goods and Services Tax (GST) works. Memoranda are published as sections of chapters; each chapter deals with a particular aspect of the tax or a particular sector of the economy.

Nature of the memoranda

Purpose

GST memoranda are a key instrument for conveying detailed information on the policy and administrative aspects of the GST. Memoranda reflect the legal language of the legislation and are meant to be long-term references.

Source

Memoranda are written by the staff of the Technical Information Division, Policy and Legislation Branch of Revenue Canada.

Audience

Since memoranda are of a technical nature, they are used primarily by departmental staff, tax specialists and other individuals with an interest in tax matters. For those who prefer a less technical explanation, the Division offers other publications, such as guides, booklets, and pamphlets.

No legal status

Memoranda are not law; the law is contained in the *Excise Tax Act* and its regulations. Nevertheless, these memoranda can be relied on as reflecting the Department's interpretation of the law to be applied on a consistent basis by departmental staff.

Timeliness

Memoranda reflect the Department's interpretation of the legislation as of the date of publication (shown on the bottom corner of each page). Since there are frequent legislative amendments, readers should refer to the amended law and its effective date when considering the relevancy of the comments in the existing publication.

Consultative process

To better serve the needs of those who use memoranda, the Technical Information Division consults with many affected groups and individuals about the content of the memoranda. To submit comments or suggestions for improving the memoranda, please contact:

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Distribution policy

Mailings


The Division maintains a mailing list of tax professionals to whom it mails copies of new or extensively revised memoranda. There is currently no charge for this service.

Electronic version always updated

If only minor changes are made to a memorandum or if there are many copies of the publication still in stock, only the electronic version in the Excise Information database is updated. A notice informing users of revisions to memoranda is posted on the Excise Information bulletin board. The revised electronic version can be downloaded and printed if a reader requires a printed copy.

More information

For more information about electronic services provided by the Technical Information Division, see Chapter 1, *GST Information*.



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