

List of Resources

Dept of Finance (Budget information, legislation (Bill C-13, released May 9, 2006 as a Notice of Ways and Means Motion) and Explanatory Notes - <http://www.fin.gc.ca/fin-eng.html>

Parliament of Canada (go to "Bills", "House of Commons: Government Bills", to find Bill C-13) <http://www.parl.gc.ca/>

Canada Revenue Agency cra.gc.ca/agency/budget/2006/gstrateqa-e.html - Q&A on GST rate reduction GST/HST Info Sheets GI-013 through GI-018 - click "Search" on CRA web site to find these documents <http://www.cra-arc.gc.ca/menu-e.html>

<http://www.davidsherman.ca/index.html> David M. Sherman
<http://www.taxandtradelaw.com/> Robert G. Kreklewetz

Existing GST legislation (Excise Tax Act): www.canlii.org

All Canadian legislation and case law <http://laws.justice.gc.ca/cgi-bin/notice.pl?redirect=/en/index.html> all federal legislation

The Practitioner's Goods and Services Tax Annotated (Carswell, edited by David M. Sherman) - <http://www.carswell.com/> to order