Excise Tax Act (R.S.C. (Revised Statutes of Canada), 1985, c. E-15)

Act current to 2026-07-21 and on 2026-06-18.

Definitions

123 (1) In section 121, this Part and Schedules V to X,

Agency [Repealed, 2017, c. 33, s. 106]

amount means money, property or a service, expressed in terms of the amount of money or the value in terms of money of the property or service; (*montant*)

assessment means an assessment under this Part and includes a reassessment under this Part; (*cotisation*)

asset management service means a service (other than a prescribed service) rendered by a particular person in respect of the assets or liabilities of another person that is a service of

(a) managing or administering the assets or liabilities, irrespective of the level of discretionary authority the particular person has to manage some or all of the assets or liabilities,

(b) providing research, analysis, advice or reports in respect of the assets or liabilities,

(c) determining which assets or liabilities are to be acquired or disposed of, or

(d) acting to realize performance targets or other objectives in respect of the assets or liabilities; (*service de gestion des actifs*)

bank means a bank or an authorized foreign bank within the meaning of section 2 of the *Bank Act*; (*banque*)

basic tax content, at a particular time, of property of a person means

(a) except where paragraph (b) applies, the amount determined by the formula

$$(A - B) \times C$$

where

A is the total of

(i) the tax that was payable by the person in respect of the last acquisition or importation of the property by the person,

(ii) the tax that was payable by the person in respect of improvements to the property acquired, imported or brought into a participating province by the person after the property was last acquired or imported by the person,

(iii) the tax under section 165 that would have been payable by the person, in respect of the last acquisition of the property by the person or in respect of improvements to the property acquired by the person after the property was last acquired or imported by the person, in the absence of subsection 153(4), section 167, section 167.11 in the case of property acquired under an agreement for a qualifying supply (as defined in that section) that was not, immediately before that acquisition, capital property of the supplier or the fact that the property or improvements were acquired by the person for consumption, use or supply exclusively in commercial activities,

(iv) the tax under any of sections 218 and 218.1 and Division IV.1 that would have become payable by the person in respect of the last acquisition or importation of the property by the person, and the tax thereunder that would have become payable by the person in respect of improvements to the property acquired, imported or brought into a participating province by the person after the property was last acquired or imported by the person, but for the fact that the person acquired or imported the property or improvement or brought the improvement into the participating province, as the case may be, for consumption, use or supply exclusively in the course of commercial activities of the person, and

(v) all amounts determined by the formula

$$D \times E \times F/G$$

where

D is an amount of tax (other than tax that the person was exempt from paying under any other Act or law) under subsection 165(1) or section 212 or 218 referred to in any of subparagraphs (i) to (iii) of the description of A that became payable, or would have become payable in the circumstances described in that subparagraph, by the person while the person was a selected listed financial institution,

E is the person’s percentage for a participating province determined for the purposes of subsection 225.2(2) for the person’s taxation year that includes the time that amount so became payable, or would have so become payable,

F is that province’s tax rate, and

G is

(A) 7%, if the amount determined for D is included, or would be included if the tax became payable, in the description of A in subsection 225.2(2) for a reporting period of the selected listed financial institution that ends before July 1, 2006,

(B) 6%, if the amount determined for D is included, or would be included if the tax became payable, in the description of A in subsection 225.2(2) for a reporting period of the selected listed financial institution that ends after June 30, 2006, but before January 1, 2008, and

(C) 5%, in any other case,

B is the total of

(i) all tax referred to in subparagraphs (i) to (iv) of the description of A that the person was exempt from paying under any other Act or law,

(ii) all tax (other than tax referred to in subparagraph (i)) under subsection 165(2) and section 212.1 referred to in any of subparagraphs (i) to (iv) of the description of A that became payable by the person, or would have become payable by the person in the circumstances described in that subparagraph, while the person was a selected listed financial institution,

(iii) all amounts (other than input tax credits and amounts referred to in subparagraphs (i) and (ii)) in respect of tax referred to in subparagraphs (i) and (ii) of the description of A that the person was entitled to recover by way of rebate, refund, remission or otherwise under this or any other Act or law or would have been entitled to so recover if the property or improvement had been acquired for use exclusively in activities that are not commercial activities, and

(iv) all amounts (other than input tax credits and amounts referred to in subparagraphs (i) and (ii)) in respect of tax referred to in subparagraphs (iii) and (iv) of the description of A that the person would have been entitled to recover by way of rebate, refund, remission or otherwise under this or any other Act or law if that tax had been payable and the property or improvement had been acquired for use exclusively in activities that are not commercial activities, and

C is the lesser of 1 and the fraction

$$H/I$$

where

H is the fair market value of the property at the particular time, and

I is the total of

(i) the value of the consideration for the last supply to the person of the property or, where the property was last imported by the person, the value of the property determined under section 215, and

(ii) where the person acquired or imported improvements to the property after the property was last so acquired or imported, the total of all amounts each of which is the value of the consideration for a supply to the person of such an improvement or, where such an improvement is property that was imported or brought into a participating province by the person, the value of the property determined under section 215 or subsection 220.05(1), 220.06(1) or 220.07(3), as the case may require, and

(b) if the person brought the property into a participating province from another province for consumption, use or supply in the participating province in circumstances in which the person was required to pay tax in respect of the property under section 220.05, or would have been required to pay that tax but for the fact that the property was brought into that province for consumption, use or supply exclusively in commercial activities or the person was exempt from paying that tax under any other Act or law, the amount determined by the formula

$$(J - K) \times L$$

where

J is the total of

(i) the basic tax content of the property, determined under paragraph (a), immediately before the property was brought into the province,

(ii) the tax that became payable by the person in respect of the property under section 220.05 when the property was brought into the participating province,

(iii) the tax that was payable by the person in respect of improvements to the property acquired, imported or brought into a participating province by the person after the property was brought into the participating province,

(iv) the tax under section 165 that would have been payable by the person, in respect of improvements to the property acquired by the person after the property was brought into the participating province, in the absence of subsection 153(4), section 167, section 167.11 in the case of property acquired under an agreement for a qualifying supply (as defined in that section) that was not, immediately before that acquisition, capital property of the supplier or the fact that the improvements were acquired by the person for consumption, use or supply exclusively in commercial activities, or

(v) the tax under section 220.05 that would have become payable by the person in respect of the property, and the tax under any of sections 218 and 218.1 and Division IV.1 that would have become payable by the person in respect of improvements to the property acquired, imported or brought into a participating province by the person after the property was brought into the participating province, but for the fact that the person brought the property into the participating province, or acquired or imported the improvement or brought it into the province, as the case may be, for consumption, use or supply exclusively in the course of commercial activities of the person, and

(vi) all amounts determined by the formula

$$\mathbf{M \times N \times O/P}$$

where

M is an amount of tax (other than tax that the person was exempt from paying under any other Act or law) under subsection 165(1) or section 212 or 218 referred to in subparagraph (iii) or (iv) of the description of J that became payable, or would have become payable in the circumstances described in that subparagraph, by the person after the property was brought into the participating province and while the person was a selected listed financial institution,

N is the person’s percentage for a participating province determined for the purposes of subsection 225.2(2) for the person’s taxation year that includes the time that amount so became payable, or would have so become payable,

O is that province’s tax rate, and

P is

(A) 7%, if the amount determined for M is included, or would be included if the tax became payable, in the description of A in subsection 225.2(2) for a reporting period of the selected listed financial institution that ends before July 1, 2006,

(B) 6%, if the amount determined for M is included, or would be included if the tax became payable, in the description of A in subsection 225.2(2) for a reporting period of the selected listed financial institution that ends after June 30, 2006, but before January 1, 2008, and

(C) 5%, in any other case,

K is the total of

(i) all tax referred to in subparagraphs (ii) to (v) of the description of J that the person was exempt from paying under any other Act or law,

(ii) all tax (other than tax referred to in subparagraph (i)) under subsection 165(2) and section 212.1 referred to in any of subparagraphs (ii) to (v) of the description of J that became payable by the person, or would have become payable by the person in the circumstances described in that subparagraph, while the person was a selected listed financial institution,

(iii) all amounts (other than input tax credits and amounts referred to in subparagraphs (i) and (ii)) in respect of tax referred to in subparagraphs (ii) and (iii) of the description of J that the person was entitled to recover by way of rebate, refund, remission or otherwise under this or any other Act or law or would have been entitled to so recover if the property or improvement had been acquired for use exclusively in activities that are not commercial activities, and

(iv) all amounts (other than input tax credits and amounts referred to in subparagraphs (i) and (ii)) in respect of tax referred to in subparagraphs (iv) and (v) of the description of J that the person would have been entitled to recover by way of rebate, refund, remission or otherwise under this or any other Act or law if that tax had been payable and the property or improvement had been acquired for use exclusively in activities that are not commercial activities, and

L is lesser of 1 and the fraction

$$Q/R$$

where

Q is the fair market value of the property at the particular time, and

R is the total of

(i) the value of the property determined under subsection 220.05(1), 220.06(1) or 220.07(3), as the case may require, at the time the property was brought into the participating province, and

(ii) where the person acquired or imported improvements to the property after the property was brought into the participating province, the total of all amounts each of which is the value of the consideration for a supply to the person of such an improvement or, where such an improvement is property that was imported or brought into a participating province by the person, the value of the improvement determined under section 215 or subsection 220.05(1), 220.06(1) or 220.07(3), as the case may require; (*teneur en taxe*)

builder of a residential complex or of an addition to a multiple unit residential complex means a person who

(a) at a time when the person has an interest in the real property on which the complex is situated, carries on or engages another person to carry on for the person

(i) in the case of an addition to a multiple unit residential complex, the construction of the addition to the multiple unit residential complex, and

(ii) [Repealed, 2014, c. 39, s. 92]

(iii) in any other case, the construction or substantial renovation of the complex,

(b) acquires an interest in the complex at a time when

(i) in the case of an addition to a multiple unit residential complex, the addition is under construction, and

(ii) in any other case, the complex is under construction or substantial renovation,

(c) in the case of a mobile home or floating home, makes a supply of the home before the home has been used or occupied by any individual as a place of residence,

(d) acquires an interest in the complex

(i) in the case of a condominium complex or residential condominium unit, at a time when the complex is not registered as a condominium, or

(ii) in any case, before it has been occupied by an individual as a place of residence or lodging,

for the primary purpose of

(iii) making one or more supplies of the complex or parts thereof or interests therein by way of sale, or

(iv) making one or more supplies of the complex or parts thereof by way of lease, licence or similar arrangement to persons other than to individuals who are acquiring the complex or parts otherwise than in the course of a business or an adventure or concern in the nature of trade, or

(e) in any case, is deemed under subsection 190(1) to be a builder of the complex,

but does not include

(f) an individual described in paragraph (a), (b) or (d) who

(i) carries on the construction or substantial renovation,

(ii) engages another person to carry on the construction or substantial renovation for the individual, or

(iii) acquires the complex or interest in it,

otherwise than in the course of a business or an adventure or concern in the nature of trade,

(g) an individual described in paragraph (c) who makes a supply of the mobile home or floating home otherwise than in the course of a business or an adventure or concern in the nature of trade, or

(h) a person described in any of paragraphs (a) to (c) whose only interest in the complex is a right to purchase the complex or an interest in it from a builder of the complex; (*constructeur*)

business includes a profession, calling, trade, manufacture or undertaking of any kind whatever, whether the activity or undertaking is engaged in for profit, and any activity engaged in on a regular or continuous basis that involves the supply of property by way of lease, licence or similar arrangement, but does not include an office or employment; (*entreprise*)

calendar quarter means a period of three months beginning on the first day of January, April, July or October in each calendar year; (*trimestre civil*)

capital property, in respect of a person, means property that is, or would be if the person were a taxpayer under the *Income Tax Act*, capital property of the person within the meaning of that Act, other than property described in Class 12, 14, 14.1 or 44 of Schedule II to the *Income Tax Regulations*; (*immobilisation*)

carrier means a person who supplies a freight transportation service within the meaning assigned by subsection 1(1) of Part VII of Schedule VI; (*transporteur*)

charity means a registered charity or registered Canadian amateur athletic association within the meaning assigned to those expressions by subsection 248(1) of the *Income Tax Act*, but does not include a public institution; (*organisme de bienfaisance*)

closely related group means a group of corporations, each member of which is a registrant resident in Canada and is closely related, within the meaning assigned by section 128, to each other member of the group, and for the purposes of this definition,

(a) a non-resident insurer that has a permanent establishment in Canada is deemed to be resident in Canada, and

(b) credit unions and members of a mutual insurance group are deemed to be registrants; (*groupe étroitement lié*)

commercial activity of a person means

(a) a business carried on by the person (other than a business carried on without a reasonable expectation of profit by an individual, a personal trust or a partnership, all of the members of which are individuals), except to the extent to which the business involves the making of exempt supplies by the person,

(b) an adventure or concern of the person in the nature of trade (other than an adventure or concern engaged in without a reasonable expectation of profit by an individual, a personal trust or a partnership, all of the members of which are individuals), except to the extent to which the adventure or concern involves the making of exempt supplies by the person, and

(c) the making of a supply (other than an exempt supply) by the person of real property of the person, including anything done by the person in the course of or in connection with the making of the supply; (*activité commerciale*)

commercial service, in respect of tangible personal property, means any service in respect of the property other than

(a) a service of shipping the property supplied by a carrier,

(b) a financial service, and

(c) a service that is acquired for consumption, use or supply in the course of, or in connection with, the performance of a *mining activity* (as defined in subsection 188.2(1)) in Canada; (*service commercial*)

Commissioner means the Commissioner of Revenue appointed under section 25 of the *Canada Revenue Agency Act*; (*commissaire*)

common-law partner of an individual at any time means a person who is the common-law partner of the individual at that time for the purposes of the *Income Tax Act*; (*conjoint de fait*)

condominium complex means a residential complex that contains more than one residential condominium unit; (*immeuble d’habitation en copropriété*)

consideration includes any amount that is payable for a supply by operation of law; (*contrepartie*)

consideration fraction [Repealed, 1997, c. 10, s. 150]

consumer of property or a service means a particular individual who acquires or imports the property or service for the particular individual’s personal consumption, use or enjoyment or the personal consumption, use or enjoyment of any other individual at the particular individual’s expense, but does not include an individual who acquires or imports the property or service for consumption, use or supply in the course of commercial activities of the individual or other activities in the course of which the individual makes exempt supplies; (*consommateur*)

continuous transmission commodity means electricity, crude oil, natural gas, or any tangible personal property, that is transportable by means of a wire, pipeline or other conduit; (*produit transporté en continu*)

convention means a formal meeting or assembly that is not open to the general public, but does not include a meeting or assembly the principal purpose of which is

(a) to provide any type of amusement, entertainment or recreation,

(b) to conduct contests or games of chance, or

(c) to transact the business of the convenor or attendees

(i) in the course of a trade show that is open to the general public, or

(ii) otherwise than in the course of a trade show; (*congrès*)

convention facility means real property that is acquired by way of lease, licence or similar arrangement by the sponsor or organizer of a convention for use exclusively as the site for the convention; (*centre de congrès*)

cooperative corporation means a cooperative housing corporation and any other cooperative corporation within the meaning assigned by subsection 136(2) of the *Income Tax Act*; (*coopérative*)

cooperative housing corporation means a corporation that was incorporated, by or under a law of Canada or a province providing for the establishment of the corporation or respecting the establishment of cooperative corporations, for the purpose of making supplies by way of lease, licence or similar arrangement of residential units to its members for the purpose of their occupancy as places of residence for individuals where

(a) the statute by or under which it was incorporated, its charter, articles of association or by-laws or its contracts with its members require that the activities of the corporation be engaged in at or near cost after providing for reasonable reserves and hold forth the prospect that surplus funds arising from those activities will be distributed among its members in proportion to patronage,

(b) none of its members (except other cooperative corporations) have more than one vote in the conduct of the affairs of the corporation, and

(c) at least 90% of its members are individuals or other cooperative corporations and at least 90% of its shares are held by such persons; (*coopérative d’habitation*)

courier has the meaning assigned by subsection 2(1) of the *Customs Act*; (*messager*)

credit note means a credit note issued under subsection 232(3); (*note de crédit*)

credit union has the meaning assigned by subsection 137(6) of the *Income Tax Act* and includes a corporation described in paragraph (a) of the definition *deposit insurance corporation* in subsection 137.1(5) of that Act; (*caisse de crédit*)

debit note means a debit note issued under subsection 232(3); (*note de débit*)

debt security means a right to be paid money and includes a deposit of money, but does not include a lease, licence or similar arrangement for the use of, or the right to use, property other than a financial instrument; (*titre de créance*)

Department [Repealed, 1999, c. 17, s. 152]

Deputy Minister [Repealed, 1999, c. 17, s. 152]

designated municipal property means property

(a) that is property of a person who is at any time designated to be a municipality for the purposes of section 259,

(b) that the person intended at that time to consume, use or supply in the course of activities specified in the designation and otherwise than exclusively in the course of activities that are not activities specified in the designation, and

(c) in respect of which, or in respect of an improvement to which, an amount included in *the total tax charged in respect of the property or service* under paragraph (a) of the definition *non-creditable tax charged* in subsection 259(1) is

(i) an amount of tax in respect of a supply made to, or the importation or bringing into a participating province of the property or an improvement to it by, the person at that time,

(ii) an amount deemed to have been paid or collected at that time by the person,

(iii) an amount required to be added under subsection 129(7) in determining the person’s net tax as a result of a branch or division of the person becoming a small supplier division at that time, or

(iv) an amount required to be added under paragraph 171(4)(b) in determining the person’s net tax as a result of the person ceasing at that time to be a registrant; (*bien municipal désigné*)

direct cost of a supply of tangible personal property or a service means the total of all amounts each of which is the consideration paid or payable by the supplier

(a) for the property or service if it was purchased by the supplier for the purpose of making a supply by way of sale of the property or service, or

(b) for an article or material (other than capital property of the supplier) that was purchased by the supplier, to the extent that the article or material is to be incorporated into or is to form a constituent or component part of the property, or is to be consumed or expended directly in the process of manufacturing, producing, processing or packaging the property

and, for the purposes of this definition, the consideration paid or payable by a supplier for property or a service is deemed to include

(c) tax under this Part payable by the supplier in respect of the acquisition or importation of the property or service by the supplier,

(d) if the property was brought into a participating province from another province, any tax under this Part payable by the supplier in respect of the bringing in of the property into the participating province, and

(e) any tax, duty or fee payable in respect of the acquisition or importation of the property or service by the supplier and prescribed for the purposes of section 154, excluding the portion of the tax (other than tax that became payable under the first paragraph of section 16 of *An Act respecting the Québec sales tax*, R.S.Q., c. T-0.1, by the supplier at a time when the supplier was a registrant as defined in section 1 of that Act), duty or fee that is recovered or recoverable by the supplier; (*coût direct*)

document includes money, a security and a record; (*document*)

emission allowance means

(a) an allowance, credit or similar instrument (other than a prescribed allowance, credit or instrument) that

(i) is issued or created by, or on behalf of,

(A) a government, a government of a foreign country, a government of a political subdivision of a country, a supranational organization or an international organization (each of which is in this definition referred to as a “regulator”),

(B) a board, commission or other body established by a regulator, or

(C) an agency of a regulator,

(ii) can be used to satisfy a requirement under

(A) a scheme or arrangement implemented by, or on behalf of, a regulator to regulate greenhouse gas emissions, or

(B) a prescribed scheme or arrangement, and

(iii) represents a specific quantity of greenhouse gas emissions expressed as carbon dioxide equivalent, or

(b) a prescribed property; (*unité d’émission*)

employee includes an officer; (*salarié*)

employer, in relation to an officer, means the person from whom the officer receives remuneration; (*employeur*)

equity security means a share of the capital stock of a corporation or any interest in or right to such a share; (*titre de participation*)

excisable goods means beer or malt liquor (within the meaning assigned by section 4 of the *Excise Act*) and spirits, wine, tobacco products, cannabis products and vaping products (within the meaning assigned by section 2 of the *Excise Act, 2001*); (*produit soumis à l’accise*)

exclusive means

(a) in respect of the consumption, use or supply of property or a service by a person that is not a financial institution, all or substantially all of the consumption, use or supply of the property or service, and

(b) in respect of the consumption, use or supply of property or a service by a financial institution, all of the consumption, use or supply of the property or service; (*exclusif*)

exempt supply means a supply included in Schedule V; (*fourniture exonérée*)

export means export from Canada; (*exportation*)

fair market value of property or a service supplied to a person means the fair market value of the property or service without reference to any tax excluded by section 154 from the consideration for the supply; (*juste valeur marchande*)

financial institution, at any time, means a person who is at that time a financial institution under section 149; (*institution financière*)

financial instrument means

(a) a debt security,

(b) an equity security,

(b.1) a right (other than a right as a creditor), whether absolute or contingent, conferred by a corporation that does not have capital divided into shares to receive, either immediately or in the future, an amount that can reasonably be regarded as all or any part of the capital, revenue or income of the corporation,

(c) an insurance policy,

(d) an interest in a partnership, a trust or the estate of a deceased individual, or any right in respect of such an interest,

(e) a precious metal,

(f) an option or a contract for the future supply of a commodity, where the option or contract is traded on a recognized commodity exchange,

(f.1) a virtual payment instrument,

(g) a prescribed instrument,

(h) a guarantee, an acceptance or an indemnity in respect of anything described in any of paragraphs (a) to (b.1), (d), (e) and (g), or

(i) an option or a contract for the future supply of money or anything described in any of paragraphs (a) to (h); (*effet financier*)

financial service means

(a) the exchange, payment, issue, receipt or transfer of money, whether effected by the exchange of currency, by crediting or debiting accounts or otherwise,

(b) the operation or maintenance of a savings, chequing, deposit, loan, charge or other account,

(c) the lending or borrowing of a financial instrument,

(d) the issue, granting, allotment, acceptance, endorsement, renewal, processing, variation, transfer of ownership or repayment of a financial instrument,

(e) the provision, variation, release or receipt of a guarantee, an acceptance or an indemnity in respect of a financial instrument,

(f) the payment or receipt of money as dividends (other than patronage dividends), interest, principal, benefits or any similar payment or receipt of money in respect of a financial instrument,

(f.1) the payment or receipt of an amount in full or partial satisfaction of a claim arising under an insurance policy,

(g) the making of any advance, the granting of any credit or the lending of money,

(h) the underwriting of a financial instrument,

(i) any service provided pursuant to the terms and conditions of any agreement relating to payments of amounts for which a credit card voucher or charge card voucher has been issued,

(j) the service of investigating and recommending the compensation in satisfaction of a claim where

> **(i)** the claim is made under a marine insurance policy, or
>
> **(ii)** the claim is made under an insurance policy that is not in the nature of accident and sickness or life insurance and

(A) the service is supplied by an insurer or by a person who is licensed under the laws of a province to provide such a service, or

(B) the service is supplied to an insurer or a group of insurers by a person who would be required to be so licensed but for the fact that the person is relieved from that requirement under the laws of a province,

(j.1) the service of providing an insurer or a person who supplies a service referred to in paragraph (j) with an appraisal of the damage caused to property, or in the case of a loss of property, the value of the property, where the supplier of the appraisal inspects the property, or in the case of a loss of the property, the last-known place where the property was situated before the loss,

(k) any supply deemed by subsection 150(1) or section 158 to be a supply of a financial service,

(l) the agreeing to provide, or the arranging for, a service that is

(i) referred to in any of paragraphs (a) to (i), and

(ii) not referred to in any of paragraphs (n) to (t), or

(m) a prescribed service,

but does not include

(n) the payment or receipt of money as consideration for the supply of property other than a financial instrument or of a service other than a financial service,

(o) the payment or receipt of money in settlement of a claim (other than a claim under an insurance policy) under a warranty, guarantee or similar arrangement in respect of property other than a financial instrument or a service other than a financial service,

(p) the service of providing advice, other than a service included in this definition because of paragraph (j) or (j.1),

(q) the provision, to an investment plan (as defined in subsection 149(5)) or any corporation, partnership or trust whose principal activity is the investing of funds, of

(i) a management or administrative service, or

(ii) any other service (other than a prescribed service),

if the supplier is a person who provides management or administrative services to the investment plan, corporation, partnership or trust,

(q.1) an asset management service,

(r) a professional service provided by an accountant, actuary, lawyer or notary in the course of a professional practice,

(r.1) the arranging for the transfer of ownership of shares of a cooperative housing corporation,

(r.2) a debt collection service, rendered under an agreement between a person agreeing to provide, or arranging for, the service and a particular person other than the debtor, in respect of all or part of a debt, including a service of attempting to collect, arranging for the collection of, negotiating the payment of, or realizing or attempting to realize on any security given for, the debt, but does not include a service that consists solely of accepting from a person (other than the particular person) a payment of all or part of an account unless

(i) under the terms of the agreement the person rendering the service may attempt to collect all or part of the account or may realize or attempt to realize on any security given for the account, or

(ii) the principal business of the person rendering the service is the collection of debt,

(r.3) a service (other than a prescribed service) of managing credit that is in respect of credit cards, charge cards, credit accounts, charge accounts, loan accounts or accounts in respect of any advance and is provided to a person granting, or potentially granting, credit in respect of those cards or accounts, including a service provided to the person of

(i) checking, evaluating or authorizing credit,

(ii) making decisions on behalf of the person in relation to a grant, or an application for a grant, of credit,

(iii) creating or maintaining records for the person in relation to a grant, or an application for a grant, of credit or in relation to the cards or accounts, or

(iv) monitoring another person’s payment record or dealing with payments made, or to be made, by the other person,

(r.4) a service (other than a prescribed service) that is preparatory to the provision or the potential provision of a service referred to in any of paragraphs (a) to (i) and (l), or that is provided in conjunction with a service referred to in any of those paragraphs, and that is

(i) a service of collecting, collating or providing information, or

(ii) a market research, product design, document preparation, document processing, customer assistance, promotional or advertising service or a similar service,

(r.5) property (other than a financial instrument or prescribed property) that is delivered or made available to a person in conjunction with the rendering by the person of a service referred to in any of paragraphs (a) to (i) and (l),

(r.6) a service (other than a prescribed service) that is supplied by a *payment card network operator* in respect of a *payment card network* (as those terms are defined in section 3 of the *Payment Card Networks Act*) where the supply includes the provision of

(i) a service in respect of the authorization of a transaction in respect of money, an account, a credit card voucher, a charge card voucher or a financial instrument,

(ii) a clearing or settlement service in respect of money, an account, a credit card voucher, a charge card voucher or a financial instrument, or

(iii) a service rendered in conjunction with a service referred to in subparagraph (i) or (ii),

(s) any service the supply of which is deemed under this Part to be a taxable supply, or

(t) a prescribed service; (*service financier*)

first-time home buyer, at a particular time, means a particular individual in respect of whom the following conditions are met:

(a) the particular individual is 18 years of age or older at the particular time,

(b) the particular individual is, at the particular time, a Canadian citizen or *permanent resident* within the meaning of subsection 2(1) of the *Immigration and Refugee Protection Act*,

(c) at no time in the period that begins at the beginning of the fourth preceding calendar year that ended before the particular time and that ends on the day before the day that includes the particular time did the particular individual occupy a residential unit situated in or outside Canada as their primary place of residence while being an owner of

(i) the residential complex in which the residential unit is located,

(ii) the building, or a part of the building, in which the residential unit is located,

(iii) in the case of a residential unit situated in Canada, a share of the capital stock of a cooperative housing corporation which entitles the particular individual to possess the residential unit, or

(iv) in the case of a residential unit situated outside Canada, a share of the capital stock of, or an interest in, an entity that is similar to a cooperative housing corporation, which share or interest entitles the particular individual to possess the residential unit, and

(d) if another individual is a spouse or common-law partner of the particular individual at the particular time, at no time in the period referred to in paragraph (c) did the particular individual occupy a residential unit situated in or outside Canada as their primary place of residence while the other individual is an owner of

(i) the residential complex in which the residential unit is located,

(ii) the building, or a part of the building, in which the residential unit is located,

(iii) in the case of a residential unit situated in Canada, a share of the capital stock of a cooperative housing corporation which entitles the other individual to possess the residential unit, or

(iv) in the case of a residential unit situated outside Canada, a share of the capital stock of, or an interest in, an entity that is similar to a cooperative housing corporation, which share or interest entitles the other individual to possess the residential unit; (*acheteur d'une première habitation*)

fiscal month of a person means a period that is determined under section 243 to be the fiscal month of the person; (*mois d'exercice*)

fiscal quarter of a person means a period that is determined under section 243 to be the fiscal quarter of the person; (*trimestre d'exercice*)

fiscal year of a person means

(a) if section 244.1 applies to the person, the period determined under that section,

(b) if section 244.1 does not apply to the person and the person has made an election under section 244 that is in effect, the period that the person elected to be the fiscal year of the person, and

(c) in all other cases, the taxation year of the person; (*exercice*)

floating home means a structure that is composed of a floating platform and a building designed to be occupied as a place of residence for individuals that is permanently affixed to the platform, but does not include any freestanding appliances or furniture sold with the structure or any structure that has means of, or is capable of being readily adapted for, self-propulsion; (*maison flottante*)

foreign convention means a convention

(a) at least 75% of the admissions to which are, at the time the sponsor of the convention determines the amount to be charged as consideration therefor, reasonably expected to be supplied to non-resident persons, and

(b) the sponsor of which is an organization whose head office is situated outside Canada or, where the organization has no head office, the member, or majority of members, of which having management and control of the organization is or are non-resident; (*congrès étranger*)

former spouse [Repealed, 2000, c. 12, s. 111]

game of chance means a lottery or other scheme under which prizes or winnings are awarded by way of chance or by way of a mixture of chance and other factors where the result depends more on chance than on the other factors; (*jeu de hasard*)

goods has the same meaning as in the *Customs Act*; (*produits*)

government means Her Majesty in right of Canada or a province; (*gouvernement*)

harmonization date for a participating province means

(a) April 1, 1997 in the case of Nova Scotia, New Brunswick, Newfoundland and Labrador, the Nova Scotia offshore area or the Newfoundland offshore area,

(b) July 1, 2010 in the case of Ontario, and

(c) the prescribed date in the case of another participating province; (*date d'harmonisation*)

hospital authority means an organization that operates a public hospital and that is designated by the Minister as a hospital authority for the purposes of this Part; (*administration hospitalière*)

import means import into Canada; (*importation*)

improvement, in respect of property of a person, means any property or service supplied to, or goods imported by, the person for the purpose of improving the property, to the extent that the consideration paid or payable by the person for the property or service or the value of the goods is, or would be if the person were a taxpayer under the *Income Tax Act*, included in determining the cost or, in the case of property that is capital property of the person, the adjusted cost base to the person of the property for the purposes of that Act; (*améliorations*)

individual means a natural person; (*Version anglaise seulement*)

insurance policy means

(a) a policy or contract of insurance (other than a warranty in respect of the quality, fitness or performance of tangible property, where the warranty is supplied to a person who acquires the property otherwise than for resale) that is issued by an insurer, including

(i) a policy of reinsurance issued by an insurer,

(ii) an annuity contract issued by an insurer, or a contract issued by an insurer that would be an annuity contract except that the payments under the contract

(A) are payable on a periodic basis at intervals that are longer or shorter than one year, or

(B) vary in amount depending on the value of a specified group of assets or on changes in interest rates, and

(iii) a contract issued by an insurer all or part of the insurer's reserves for which vary in amount depending on the value of a specified group of assets,

(b) a policy or contract in the nature of accident and sickness insurance, whether the policy is issued, or the contract is entered into, by an insurer, and

(c) a bid, performance, maintenance or payment bond issued in respect of a construction contract; (*police d'assurance*)

insurer means a person who is licensed or otherwise authorized under the laws of Canada or a province to carry on in Canada an insurance business or under the laws of another jurisdiction to carry on in that other jurisdiction an insurance business; (*assureur*)

inter vivos trust means a trust other than a testamentary trust; (*Version anglaise seulement*)

investment limited partnership means a limited partnership, the primary purpose of which is to invest funds in property consisting primarily of financial instruments, if

(a) the limited partnership is, or forms part of an arrangement or structure that is, represented or promoted as a hedge fund, investment limited partnership, mutual fund, private equity fund, venture capital fund or other similar collective investment vehicle, or

(b) the total value of all interests in the limited partnership held by listed financial institutions is 50% or more of the total value of all interests in the limited partnership; (*société en commandite de placement*)

invoice includes a statement of account, a bill and any other similar record, regardless of its form or characteristics, and a cash register slip or receipt; (*facture*)

listed financial institution means a person referred to in paragraph 149(1)(a); (*institution financière désignée*)

listed international agreement means

(a) the Convention on Mutual Administrative Assistance in Tax Matters, concluded at Strasbourg on January 25, 1988, as amended from time to time by a protocol, or other international instrument, as ratified by Canada, or

(b) a comprehensive tax information exchange agreement that Canada has entered into and that has effect, in respect of another country or jurisdiction; (*accord international désigné*)

management or administrative service includes an asset management service; (*service de gestion ou d'administration*)

master pension entity of a pension plan means a person that is not a pension entity of the pension plan and that is

(a) a corporation described in paragraph 149(1)(o.2) of the *Income Tax Act*, one or more shares of which are owned by a pension entity of the pension plan, or

(b) a trust prescribed to be a master trust for the purposes of paragraph 149(1)(o.4) of the *Income Tax Act*, one or more units of which are owned by a pension entity of the pension plan; (*entité de gestion principale*)

master pension factor means, in respect of a pension plan for a fiscal year of a master pension entity, the amount (expressed as a percentage) determined by the formula

$$A/B$$

where

A is the total value, on the first day of the fiscal year, of the units or shares of the master pension entity that are held by pension entities of the pension plan on that day, and

B is the total value, on the first day of the fiscal year, of the units or shares of the master pension entity; (*facteur d'entité de gestion principale*)

membership includes a right granted by a particular person that entitles another person to services that are provided by, or to the use of facilities that are operated by, the particular person and that are not available, or are not available to the same extent or for the same fee or charge, to persons to whom such a right has not been granted, and also includes such a right that is conditional on the acquisition or ownership of a share, bond, debenture or other security; (*droit d'adhésion*)

mineral includes ammonite gemstone, bituminous sands, calcium chloride, coal, gravel, kaolin, oil shale, silica, sand and petroleum, natural gas and related hydrocarbons; (*minéral*)

Minister means the Minister of National Revenue; (*ministre*)

mobile home means a building, the manufacture and assembly of which is completed or substantially completed, that is equipped with complete plumbing, electrical and heating facilities and that is designed to be moved to a site for installation on a foundation and connection to service facilities and to be occupied as a place of residence, but does not include any travel trailer, motor home, camping trailer or other vehicle or trailer designed for recreational use; (*maison mobile*)

money includes any currency, cheque, promissory note, letter of credit, draft, traveller's cheque, bill of exchange, postal note, money order, postal remittance and other similar instrument, whether Canadian or foreign, but does not include currency the fair market value of which exceeds its stated value as legal tender in the country of issuance or currency that is supplied or held for its numismatic value; (*argent*)

month means a period beginning on a particular day in a calendar month and ending on

(a) the day immediately before the day in the next calendar month that has the same calendar number as the particular day, or

(b) where the next calendar month does not have a day that has the same calendar number as the particular day, the last day of that next calendar month; (*mois*)

multiple unit residential complex means a residential complex that contains more than one residential unit, but does not include a condominium complex; (*immeuble d’habitation à logements multiples*)

municipality means

(a) an incorporated city, town, village, metropolitan authority, township, district, county or rural municipality or other incorporated municipal body however designated, and

(b) such other local authority as the Minister may determine to be a municipality for the purposes of this Part; (*municipalité*)

mutual insurance federation means a corporation each member of which is a mutual insurance corporation that is required, under an Act of the legislature of a province, to be a member of the corporation, but does not include a corporation the main purpose of which is

(a) related to automobile insurance,

(b) to provide compensation to insurance policy holders of, or claimants on, insolvent insurers, or

(c) to establish and manage a guarantee fund, cash reserve fund, mutual aid fund or similar fund for the benefit of its members and to provide financial assistance with regard to losses sustained on the winding-up or dissolution of its members; (*fédération de sociétés mutuelles d’assurance*)

mutual insurance group means a group that consists of

(a) a mutual insurance federation and its members,

(b) where the members of the mutual insurance federation are the sole investors in an investment fund, that fund, and

(c) where there exists a mutual reinsurance corporation each member of which is a member of the mutual insurance federation and is not entitled to obtain reinsurance from any other reinsurance corporation, that mutual reinsurance corporation; (*regroupement de sociétés mutuelles d’assurance*)

Newfoundland offshore area means the offshore area as defined in section 2 of the *Canada–Newfoundland and Labrador Atlantic Accord Implementation and Offshore Renewable Energy Management Act*; (*zone extracôtière de Terre-Neuve*)

new harmonized value-added tax system has the same meaning as in subsection 277.1(1); (*nouveau régime de la taxe à valeur ajoutée harmonisée*)

non-participating province means

(a) a province that is not a participating province, or

(b) another area in Canada that is outside the participating provinces; (*province non participante*)

non-profit organization means a person (other than an individual, an estate, a trust, a charity, a public institution, a municipality or a government) that was organized and is operated solely for a purpose other than profit, no part of the income of which is payable to, or otherwise available for the personal benefit of, any proprietor, member or shareholder thereof unless the proprietor, member or shareholder is a club, a society or an association the primary purpose and function of which is the promotion of amateur athletics in Canada; (*organisme à but non lucratif*)

non-resident means not resident in Canada; (*non résidant*)

Nova Scotia offshore area means the offshore area as defined in section 2 of the *Canada–Nova Scotia Offshore Petroleum Resources Accord Implementation and Offshore Renewable Energy Management Act*; (*zone extracôtière de la Nouvelle-Écosse*)

office has the meaning assigned by subsection 248(1) of the *Income Tax Act*, but does not include

(a) the position of trustee in bankruptcy,

(b) the position of receiver (including the position of a receiver within the meaning assigned by subsection 266(1)), or

(c) the position of trustee of a trust or personal representative of a deceased individual where the person who acts in that capacity is entitled to an amount for doing so that is included in computing, for the purposes of that Act, the person’s income or, where the person is an individual, the person’s income from a business; (*charge*)

officer means a person who holds an office; (*cadre*)

offshore activity means

(a) when used in connection with an activity carried on in the Nova Scotia offshore area, an activity in respect of which tax would be imposed under section 212 of the *Canada–Nova Scotia Offshore Petroleum Resources Accord Implementation and Offshore Renewable Energy Management Act* if this Part were included in the definition *Consumption Tax Acts* in section 211 of the *Canada–Nova Scotia Offshore Petroleum Resources Accord Implementation and Offshore Renewable Energy Management Act*; and

(b) when used in connection with an activity carried on in the Newfoundland offshore area, an activity in respect of which tax would be imposed under section 207 of the *Canada–Newfoundland and Labrador Atlantic Accord Implementation and Offshore Renewable Energy Management Act* if this Part were included in the definition *Consumption Tax Acts* in section 206 of the *Canada–Newfoundland and Labrador Atlantic Accord Implementation and Offshore Renewable Energy Management Act*; (*activité extracôtière*)

organizer of a convention means a person who acquires the convention facility or related convention supplies and who organizes the convention for another person who is the sponsor of the convention; (*organisateur*)

participating employer of a pension plan means

(a) in the case of a registered pension plan, an employer that has made, or is required to make, contributions to the pension plan in respect of the employer’s employees or former employees, or payments under the pension plan to the employer’s employees or former employees, and includes an employer prescribed for the purposes of the definition *participating employer* in subsection 147.1(1) of the *Income Tax Act*, and

(b) in the case of a pooled registered pension plan, an employer that

(i) has made, or is required to make, contributions to the pension plan in respect of all or a class of its employees or former employees, or

(ii) has remitted, or is required to remit, to the PRPP administrator of the pension plan contributions made by members (as defined in subsection 147.5(1) of the *Income Tax Act*) of the pension plan under a contract with the PRPP administrator in respect of all or a class of its employees; (*employeur participant*)

participating province means

(a) a province or area referred to in Schedule VIII, but does not include the Nova Scotia offshore area or the Newfoundland offshore area except to the extent that offshore activities are carried on in that area, and

(b) if there is a sales tax harmonization agreement with the government of a province relating to the new harmonized value-added tax system and the province is a prescribed province, that province; (*province participante*)

passenger vehicle means a *passenger vehicle* or a *zero-emission passenger vehicle*, as those terms are defined in subsection 248(1) of the *Income Tax Act*; (*voiture de tourisme*)

patronage dividend means an amount that is deductible under section 135 of the *Income Tax Act* in computing, for the purposes of that Act, the income of the person paying the amount; (*ristourne*)

pension entity of a pension plan means a person in respect of the pension plan that is

(a) a trust governed by the pension plan,

(b) a corporation referred to in paragraph (b) of the definition *pension plan*, or

(c) a prescribed person; (*entité de gestion*)

pension plan means a registered pension plan or a pooled registered pension plan

(a) that governs a trust,

(b) in respect of which a corporation

(i) is incorporated and operated either

(A) solely for the administration of the plan, or

(B) for the administration of the plan and for no other purpose other than acting as trustee of, or administering, a trust governed by a retirement compensation arrangement (as defined in subsection 248(1) of the *Income Tax Act*), where the terms of the arrangement provide for benefits only in respect of individuals who are provided with benefits under the plan,

(ii) in the case of a registered pension plan, is accepted by the Minister, under subparagraph 149(1)(o.1)(ii) of the *Income Tax Act*, as a funding medium for the purpose of the registration of the plan under that Act, and

(iii) in the case of a pooled registered pension plan, is a corporation

(A) that is described in paragraph 149(1)(o.2) of the *Income Tax Act*, and

(B) all of the shares, and rights to acquire shares, of the capital stock of which are owned, at all times since the date on which it was incorporated, by the plan, or

(c) in respect of which a person is prescribed for the purposes of the definition *pension entity*; (*régime de pension*)

permanent establishment, in respect of a particular person, means

(a) a fixed place of business of the particular person, including

(i) a place of management, a branch, an office, a factory or a workshop, and

(ii) a mine, an oil or gas well, a quarry, timberland or any other place of extraction of natural resources,

through which the particular person makes supplies, or

(b) a fixed place of business of another person (other than a broker, general commission agent or other independent agent acting in the ordinary course of business) who is acting in Canada on behalf of the particular person and through whom the particular person makes supplies in the ordinary course of business; (*établissement stable*)

person means an individual, a partnership, a corporation, the estate of a deceased individual, a trust, or a body that is a society, union, club, association, commission or other organization of any kind; (*personne*)

personal property means property that is not real property; (*bien meuble*)

personal representative, of a deceased individual or the estate of a deceased individual, means the executor of the individual's will, the liquidator of the individual's succession, the administrator of the estate or any person who is responsible under the appropriate law for the proper collection, administration, disposition and distribution of the assets of the estate; (*représentant personnel*)

personal trust means

(a) a testamentary trust, or

(b) an *inter vivos* trust that is a personal trust (within the meaning assigned by subsection 248(1) of the *Income Tax Act*) all the beneficiaries (other than contingent beneficiaries) of which are individuals and all the contingent beneficiaries of which, if any, are individuals, charities or public institutions; (*fiducie personnelle*)

place of amusement means any premises or place, whether or not enclosed, at or in any part of which is staged or held any

(a) film, slide show, sound and light or similar presentation,

(b) artistic, literary, theatrical, musical or other performance, entertainment or exhibition,

(c) fair, circus, menagerie, rodeo or similar event, or

(d) race, game of chance, athletic contest or other contest or game,

and includes a museum, historical site, zoo, wildlife or other park, place where bets are placed and any place, structure, apparatus, machine or device the purpose of which is to provide any type of amusement or recreation; (*lieu de divertissement*)

pooled registered pension plan has the same meaning as in paragraph 149(5)(a); (*régime de pension agréé collectif*)

precious metal means a bar, ingot, coin or wafer that is composed of gold, silver or platinum and that is refined to a purity level of at least

(a) 99.5% in the case of gold and platinum, and

(b) 99.9% in the case of silver; (*métal précieux*)

prescribed means

(a) in the case of a form or the manner of filing a form, authorized by the Minister,

(b) in the case of the information to be given on a form, specified by the Minister,

(c) in the case of the manner of making or filing an election, authorized by the Minister, and

(d) in any other case, prescribed by regulation or determined in accordance with rules prescribed by regulation; (*Version anglaise seulement*)

property means any property, whether real or personal, movable or immovable, tangible or intangible, corporeal or incorporeal, and includes a right or interest of any kind, a share and a chose in action, but does not include money; (*bien*)

province includes a participating province; (*province*)

PRPP administrator of a pooled registered pension plan has the meaning assigned by the definition ***administrator*** in subsection 147.5(1) of the *Income Tax Act*; (*administrateur de RPAC*)

public college means an organization that operates a post-secondary college or post-secondary technical institute

(a) that receives from a government or a municipality funds that are paid for the purpose of assisting the organization in the ongoing provision of educational services to the general public, and

(b) the primary purpose of which is to provide programs of instruction in one or more fields of vocational, technical or general education; (*collège public*)

public institution means a registered charity (within the meaning assigned by subsection 248(1) of the *Income Tax Act*) that is a school authority, a public college, a university, a hospital authority or a local authority determined under paragraph (b) of the definition *municipality* to be a municipality; (*institution publique*)

public sector body means a government or a public service body; (*organisme du secteur public*)

public service body means a non-profit organization, a charity, a municipality, a school authority, a hospital authority, a public college or a university; (*organisme de services publics*)

qualifying subsidiary of a particular corporation means another corporation in respect of which the particular corporation holds qualifying voting control and owns not less than 90% of the value and number of the issued and outstanding shares, having full voting rights under all circumstances, of the capital stock of the other corporation, and includes

(a) a corporation that is a qualifying subsidiary of a qualifying subsidiary of the particular corporation,

(b) where the particular corporation is a credit union, every other credit union, and

(c) where the particular corporation is a member of a mutual insurance group, every other member of that group; (*filiale déterminée*)

real property includes

(a) in respect of property in the Province of Quebec, immovable property and every lease thereof,

(b) in respect of property in any other place in Canada, messuages, lands and tenements of every nature and description and every estate or interest in real property, whether legal or equitable, and

(c) a mobile home, a floating home and any leasehold or proprietary interest therein; (*immeuble*)

recipient of a supply of property or a service means

(a) where consideration for the supply is payable under an agreement for the supply, the person who is liable under the agreement to pay that consideration,

(b) where paragraph (a) does not apply and consideration is payable for the supply, the person who is liable to pay that consideration, and

(c) where no consideration is payable for the supply,

(i) in the case of a supply of property by way of sale, the person to whom the property is delivered or made available,

(ii) in the case of a supply of property otherwise than by way of sale, the person to whom possession or use of the property is given or made available, and

(iii) in the case of a supply of a service, the person to whom the service is rendered,

and any reference to a person to whom a supply is made shall be read as a reference to the recipient of the supply; (*acquéreur*)

record includes an account, an agreement, a book, a chart or table, a diagram, a form, an image, an invoice, a letter, a map, a memorandum, a plan, a return, a statement, a telegram, a voucher, and any other thing containing information, whether in writing or in any other form; (*registre*)

registered pension plan has the same meaning as in paragraph 149(5)(a); (*régime de pension agréé*)

registrant means a person who is registered, or who is required to be registered, under Subdivision D of Division V; (*inscrit*)

related convention supplies means property or services acquired, imported or brought into a participating province by a person exclusively for consumption, use or supply by the person in connection with a convention, but does not include

(a) transportation services, other than a chartered service acquired by the person solely for the purpose of transporting attendees of the convention between any of the convention facilities, places of lodging of the attendees or transportation terminals,

(b) entertainment,

(c) except for the purposes of subsection 167.2(1) and section 252.4, property or services that are food or beverages or are supplied to the person under a contract for catering, or

(d) property or services supplied by the person in connection with the convention for consideration that is separate from the consideration for the admission to the convention, unless the recipient of the supply is acquiring the property or services exclusively for consumption or use in the course of promoting, at the convention, property or services supplied by, or a business of, the recipient; (*fournitures liées à un congrès*)

release has the same meaning as in the *Customs Act*; (*dédouanement*)

reporting period of a person means the reporting period of the person as determined under sections 211.18 and 245 to 251; (*période de déclaration*)

residential complex means

(a) that part of a building in which one or more residential units are located, together with

(i) that part of any common areas and other appurtenances to the building and the land immediately contiguous to the building that is reasonably necessary for the use and enjoyment of the building as a place of residence for individuals, and

(ii) that proportion of the land subjacent to the building that that part of the building is of the whole building,

(b) that part of a building that is

(i) the whole or part of a semi-detached house, rowhouse unit, residential condominium unit or other similar premises that is, or is intended to be, a separate parcel or other division of real property owned, or intended to be owned, apart from any other unit in the building, and

(ii) a residential unit,

together with that proportion of any common areas and other appurtenances to the building and the land subjacent or immediately contiguous to the building that is attributable to the unit and that is reasonably necessary for its use and enjoyment as a place of residence for individuals,

(c) the whole of a building described in paragraph (a), or the whole of a premises described in subparagraph (b)(i), that is owned by or has been supplied by way of sale to an individual and that is used primarily as a place of residence of the individual, an individual related to the individual or a former spouse or common-law partner of the individual, together with

(i) in the case of a building described in paragraph (a), any appurtenances to the building, the land subjacent to the building and that part of the land immediately contiguous to the building, that are reasonably necessary for the use and enjoyment of the building, and

(ii) in the case of a premises described in subparagraph (b)(i), that part of any common areas and other appurtenances to the building and the land subjacent or immediately contiguous to the building that is attributable to the unit and that is reasonably necessary for the use and enjoyment of the unit,

(d) a mobile home, together with any appurtenances to the home and, where the home is affixed to land (other than a site in a residential trailer park) for the purpose of its use and enjoyment as a place of residence for individuals, the land subjacent or immediately contiguous to the home that is attributable to the home and is reasonably necessary for that purpose, and

(e) a floating home,

but does not include a building, or that part of a building, that is a hotel, a motel, an inn, a boarding house, a lodging house or other similar premises, or the land and appurtenances attributable to the building or part, where the building is not described in paragraph (c) and all or substantially all of the leases, licences or similar arrangements, under which residential units in the building or part are supplied, provide, or are expected to provide, for periods of continuous possession or use of less than sixty days; (*immeuble d'habitation*)

residential condominium unit means a residential complex that is, or is intended to be, a bounded space in a building designated or described as a separate unit on a registered condominium or strata lot plan or description, or a similar plan or description registered under the laws of a province, and includes any interest in land pertaining to ownership of the unit; (*logement en copropriété*)

residential trailer park of a person means the land that is included in a trailer park of the person or, where the person has two or more trailer parks that are immediately contiguous to each other, the land that is included in those contiguous trailer parks, and any buildings, fixtures and other appurtenances to the land that are reasonably necessary for

(a) the use and enjoyment of sites in the trailer parks by individuals residing in or occupying mobile homes, or travel trailers, motor homes or similar vehicles or trailers, situated or to be situated on those sites, or

(b) the purpose of engaging in the business of supplying those sites by way of lease, licence or similar arrangement,

but does not include such land and appurtenances or any part of them unless the land encompasses at least two sites and all or substantially all of the sites in the trailer parks

(c) are supplied, or are intended to be supplied, under a lease, licence or similar arrangement under which continuous possession or use of a site is provided for a period of at least

(i) one month, in the case of a mobile home or other residential unit, and

(ii) twelve months, in the case of a travel trailer, motor home or similar vehicle or trailer that is not a residential unit, and

(d) if the sites were occupied by mobile homes, would be suitable for use by individuals as places of residence throughout the year; (*parc à roulottes résidentiel*)

residential unit means

(a) a detached house, semi-detached house, rowhouse unit, condominium unit, mobile home, floating home or apartment,

(b) a suite or room in a hotel, a motel, an inn, a boarding house or a lodging house or in a residence for students, seniors, individuals with a disability or other individuals, or

(c) any other similar premises,

or that part thereof that

(d) is occupied by an individual as a place of residence or lodging,

(e) is supplied by way of lease, licence or similar arrangement for the occupancy thereof as a place of residence or lodging for individuals,

(f) is vacant, but was last occupied or supplied as a place of residence or lodging for individuals, or

(g) has never been used or occupied for any purpose, but is intended to be used as a place of residence or lodging for individuals; (*habitation*)

sale, in respect of property, includes any transfer of the ownership of the property and a transfer of the possession of the property under an agreement to transfer ownership of the property; (*vente*)

sales tax harmonization agreement has the same meaning as in subsection 2(1) of the *Federal-Provincial Fiscal Arrangements Act*; (*accord d’harmonisation de la taxe de vente*)

school authority means an organization that operates an elementary or secondary school in which it provides instruction that meets the standards of educational instruction established by the government of the province in which the school is operated; (*administration scolaire*)

secured creditor means

(a) a particular person who has a security interest in the property of another person, or

(b) a person who acts for or on behalf of the particular person with respect to the security interest and includes

(i) a trustee appointed under a trust deed relating to a security interest,

(ii) a receiver or receiver-manager appointed by the particular person or appointed by a court on the application of the particular person,

(iii) a sequestrator, or

(iv) any other person performing a function similar to that of a person referred to in any of subparagraphs (i) to (iii); (*créancier garanti*)

security interest means any interest in property that secures payment or performance of an obligation, and includes an interest created by or arising out of a debenture, mortgage, hypothec, lien, pledge, charge, deemed or actual trust, assignment or encumbrance of any kind whatever, however or whenever arising, created, deemed to arise or otherwise provided for; (*droit en garantie*)

segregated fund of an insurer means a specified group of properties that is held in respect of insurance policies all or part of the reserves for which vary in amount depending on the fair market value of the properties; (*fonds réservé*)

selected listed financial institution means, at any time, a listed financial institution who is at that time a selected listed financial institution under subsection 225.2(1); (*institution financière désignée particulière*)

self-contained domestic establishment has the meaning assigned by subsection 248(1) of the *Income Tax Act*; (*établissement domestique autonome*)

service means anything other than

(a) property,

(b) money, and

(c) anything that is supplied to an employer by a person who is or agrees to become an employee of the employer in the course of or in relation to the office or employment of that person; (*service*)

short-term accommodation means a residential complex or a residential unit that is supplied to a recipient by way of lease, licence or similar arrangement for the purpose of its occupancy by an individual as a place of residence or lodging, if the period throughout which the individual is given continuous occupancy of the complex or unit is less than one month and, for the purposes of section 252.4,

(a) includes any type of overnight shelter (other than shelter on a train, trailer, boat or structure that has means of, or is capable of being readily adapted for, self-propulsion) when supplied as part of a tour package (within the meaning assigned by subsection 163(3)) that also includes food and the services of a guide, and

(b) does not include a complex or unit when it

(i) is supplied to the recipient under a timeshare arrangement, or

(ii) is included in that part of a tour package that is not the taxable portion of the tour package (within the meaning assigned to those expressions by subsection 163(3)); (*logement provisoire*)

single unit residential complex means a residential complex that does not contain more than one residential unit, but does not include a residential condominium unit; (*immeuble d'habitation à logement unique*)

small supplier, at any time, means a person who is at that time a small supplier under section 148 or 148.1; (*petit fournisseur*)

specified Crown agent means

(a) a prescribed agent of Her Majesty in right of Canada, or

(b) an agent of Her Majesty in right of a province

(i) that pays tax because of an agreement under section 32 of the *Federal-Provincial Fiscal Arrangements Act* entered into by the government of the province, or

(ii) that is prescribed; (*mandataire de la Couronne désigné*)

specified motor vehicle means

(a) goods that are or would, if they were imported, be classified under any of tariff item 8701.20.00, subheading Nos. 8701.30 and 8701.90, heading No. 87.02, tariff item 8703.10.10, subheading Nos. 8703.21 to 8703.90 and 8704.21 to 8704.90, heading 87.05, tariff items 8711.20.00 to 8711.90.00 and 8713.90.00, 8716.10.21, 8716.10.29 and 8716.39.30 to 8716.40.00 and subheading No.

8716.80 of Schedule I to the *Customs Tariff*, other than racing cars classified under heading No. 87.03 of that Schedule and prescribed motor vehicles, and

(b) prescribed motor vehicles; (*véhicule à moteur déterminé*)

specified tangible personal property means property that is, or is an interest in,

(a) a print, an etching, a drawing, a painting, a sculpture or other similar work of art,

(b) jewellery,

(c) a rare folio, a rare manuscript or a rare book,

(d) a stamp,

(e) a coin, or

(f) prescribed personal property; (*bien meuble corporel désigné*)

sponsor of a convention means the person who convenes the convention and supplies admissions to it; (*promoteur*)

straddle plant means a natural gas processing plant devoted primarily to the recovery of natural gas liquids or ethane from natural gas that is transported by pipeline to the plant by a common carrier of natural gas; (*installation de traitement complémentaire*)

substantial renovation of a residential complex means the renovation or alteration of the whole or that part of a building, as described in whichever of paragraphs (a) to (e) of the definition *residential complex* is applicable to the residential complex, in which one or more residential units are located to such an extent that all or substantially all of the building or part, as the case may be, other than the foundation, external walls, interior supporting walls, floors, roof, staircases and, in the case of that part of a building described in paragraph (b) of that definition, the common areas and other appurtenances, that existed immediately before the renovation or alteration was begun has been removed or replaced if, after completion of the renovation or alteration, the building or part, as the case may be, is, or forms part of, a residential complex; (*rénovations majeures*)

Superintendent means the Superintendent of Financial Institutions appointed pursuant to the *Office of the Superintendent of Financial Institutions Act*; (*surintendant*)

supplier, in respect of a supply, means the person making the supply; (*Version anglaise seulement*)

supply means, subject to sections 133 and 134, the provision of property or a service in any manner, including sale, transfer, barter, exchange, licence, rental, lease, gift or disposition; (*fourniture*)

tax means tax payable under this Part; (*taxe*)

taxable supply means a supply that is made in the course of a commercial activity; (*fourniture taxable*)

taxation year of a person means

(a) where the person is a taxpayer, within the meaning of that term in the *Income Tax Act* (other than an unincorporated person exempt because of subsection 149(1) of that Act from tax under Part I of that Act on all or part of the person’s taxable income), the taxation year of the person for the purposes of that Act,

(b) where the person is a partnership described in subparagraph 249.1(1)(b)(ii) of that Act, the fiscal period of the person’s business determined under subsection 249.1(1) of that Act, and

(c) in any other case, the period that would be the taxation year of the person for the purposes of that Act if the person were a corporation other than a professional corporation (within the meaning assigned by subsection 248(1) of that Act); (*année d’imposition*)

Tax Court means the Tax Court of Canada; (*Version anglaise seulement*)

tax fraction [Repealed, 1997, c. 10, s. 150]

taxi business means

(a) a business carried on in Canada of transporting passengers by taxi or other similar vehicle for fares that are regulated under the laws of Canada or a province, or

(b) a business carried on in Canada by a person of transporting passengers for fares by motor vehicle — being a vehicle that would be an *automobile*, as defined in subsection 248(1) of the *Income Tax Act*, if that definition were read without reference to “a motor vehicle acquired primarily for use as a taxi,” in its paragraph (c) and without reference to its paragraph (e) — within a particular municipality and its environs if the transportation is arranged or coordinated through an electronic platform or system, other than

(i) the part of the business that does not involve the making of taxable supplies by the person,

(ii) the part of the business that is the operation of a sightseeing service or the school transportation of elementary or secondary students, or

(iii) a prescribed business or a prescribed activity of a business; (*entreprise de taxis*)

tax rate, for or in relation to a participating province, means

(a) if there is a sales tax harmonization agreement with the government of the participating province relating to the new harmonized value-added tax system, the rate that is prescribed for the participating province,

(b) if the participating province is an offshore area referred to in the definition *participating province*, the rate that is prescribed for the participating province, and

(c) in the absence of a rate that is prescribed for the participating province, the rate set opposite the name of the participating province in Schedule VIII; (*taux de taxe*)

telecommunication service means

(a) the service of emitting, transmitting or receiving signs, signals, writing, images or sounds or intelligence of any nature by wire, cable, radio, optical or other electromagnetic system, or by any similar technical system, or

(b) making available for such emission, transmission or reception telecommunications facilities of a person who carries on the business of supplying services referred to in paragraph (a); (*service de télécommunication*)

telecommunications facility means any facility, apparatus or other thing (including any wire, cable, radio, optical or other electromagnetic system, or any similar technical system, or any part thereof) that is used or is capable of being used for telecommunications; (*installation de télécommunication*)

testamentary trust has the meaning assigned by subsection 248(1) of the *Income Tax Act*; (*fiducie testamentaire*)

trailer park of a person means a piece of land that is owned by or leased to the person and that is exclusively composed of

(a) one or more sites each of which is, or is intended to be, supplied by the person by way of lease, licence or similar arrangement to the owner, lessee or person in occupation or possession of a mobile home, or a travel trailer, motor home or similar vehicle or trailer, situated or to be situated on the site, and

(b) other land that is reasonably necessary for

(i) the use and enjoyment of the sites by individuals residing in or occupying mobile homes, or travel trailers, motor homes or similar vehicles or trailers, situated or to be situated on those sites, or

(ii) the purpose of engaging in the business of supplying the sites by way of lease, licence or similar arrangement; (*parc à roulottes*)

university means a recognized degree-granting institution or an organization that operates a college affiliated with, or a research body of, such an institution; (*université*)

used tangible personal property means tangible personal property that has been used in Canada; (*bien meuble corporel d'occasion*)

virtual payment instrument means property that is a digital representation of value, that functions as a medium of exchange and that only exists at a digital address of a publicly distributed ledger, other than property that

(a) confers a right, whether immediate or future and whether absolute or contingent, to be exchanged or redeemed for money or specific property or services or to be converted into money or specific property or services,

(b) is primarily for use within, or as part of, a gaming platform, an affinity or rewards program or a similar platform or program, or

(c) is prescribed property; (*effet de paiement virtuel*)

zero-rated supply means a supply included in Schedule VI. (*fourniture détaxée*)

Meaning of *Canada*

(2) Subject to subsection (3), in this Part, ***Canada*** includes

(a) the sea bed and subsoil of the submarine areas adjacent to the coasts of Canada in respect of which the government of Canada or of a province may grant a right, licence or privilege to explore for or exploit any minerals; and

(b) the seas and airspace above the submarine areas referred to in paragraph (a) in respect of any activities carried on in connection with the exploration for or exploitation of minerals.

Idem

(3) In or in respect of Division III, *Canada* has the same meaning as in the *Customs Act*.

Application of provisions to schedules

(4) Any provision of this Part that applies for the purposes of this Part also applies for the purposes of Schedules V to X.

[NOTE: Application provisions are not included in the consolidated text; see relevant amending Acts and regulations.] ; 1990, c. 45, s. 12; 1993, c. 27, ss. 10, 204(F); 1994, c. 9, s. 2, c. 13, s. 7; 1996, c. 21, s. 64; 1997, c. 10, ss. 1, 150, 255; 1998, c. 19, s. 281; 1999, c. 17, s. 152, c. 28, s. 159; 2000, c. 12, ss. 111, 113, c. 30, s. 18; 2001, c. 17, s. 236; 2002, c. 22, s. 387; 2004, c. 22, s. 29; 2005, c. 38, s. 104; 2006, c. 4, ss. 2, 136; 2007, c. 18, s. 2, c. 35, s. 183; 2009, c. 32, s. 2; 2010, c. 12, s. 55; 2011, c. 15, s. 11; 2012, c. 19, s. 20, c. 31, s. 74; 2014, c. 13, ss. 101, 115, c. 39, s. 92; 2016, c. 12, s. 89; 2017, c. 20, s. 35, c. 33, ss. 106, 162(F); 2018, c. 12, s. 95, c. 27, s. 41; 2019, c. 29, s. 70; 2021, c. 23, s. 100; 2022, c. 10, s. 82; 2023, c. 26, s. 114; 2024, c. 15, s. 130; 2024, c. 20, s. 214; 2024, c. 20, s. 216; 2026, c. 2, s. 3.

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