



***Goods And Services Tax; Information For
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Bill C-62, the proposed legislation on the Goods and Services Tax, received third reading and was passed by the House of Commons on April 10, 1990. Although this Bill has not yet received Royal Assent, Revenue Canada would like to help businesses and organizations prepare for the tax. Accordingly, the information contained in this publication, although subject to change, is being provided at this time for your convenience.

**Printed under the authority of the
Honorable Otto Jelinek, Minister of
National Revenue.**

**Le present guide sur la TPS est
également disponible en français sous
le titre « RENSEIGNEMENTS À
L'INTENTION DES PECHEURS ».**

A Message to Fishermen

As minister responsible for the administration of the proposed Goods and Services Tax (GST), I am pleased to provide you with this sector guide.

The information contained in this publication is the result of extensive consultation with the fishing community, and is but one example of how we are making the introduction of the proposed GST as easy as possible.

If, after reading the guide, you still need clarification of certain points, do not hesitate to call on one of my officials at any time. You can do so by dialing our local or toll-free enquiry lines, by letter, in person, or if you have a personal computer with a modem, by accessing our GST database **24** hours a day. The access information along with addresses and telephone numbers of Revenue Canada Excise offices are listed on the back cover of this guide. By letting us know what your information needs are, we can serve you better.

Timing is everything in business. We can help you prepare for a smooth transition to the GST.

A handwritten signature in black ink, appearing to read "Otto Jelinek". The signature is fluid and cursive, with a large initial "O" and a long, sweeping underline.

Otto Jelinek
Minister

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GST *and Fishermen*

On January 1, **1991**, the proposed Goods and Services Tax (GST) is scheduled to replace the Federal Sales Tax (FST).

The GST is an important part of the Government's plan for tax reform. It represents a change in the way the Government raises revenue. While the FST is a tax on manufactured products, the GST will be a multi-level tax on consumption.

This guide will help you, as a fisherman, prepare for the GST, and will answer many of the questions you may have. It explains how to register for the GST and how to charge, record, calculate and send in the tax. Information is also provided on a number of programs designed to make the change from the FST to the GST as easy as possible.

The first few sections of this guide will provide you with a general understanding of the GST. We suggest that you read these pages first, before using the table of contents to find more specific information relating to your operation. You can keep this publication handy as a general reference guide on the GST.

If you require additional information, please contact the Revenue Canada Excise office nearest you. Their telephone numbers and addresses are listed on the back cover of this guide.

Your Responsibilities Under the GST

First of all, you must determine if you have to register for the GST, or if you would benefit from registering voluntarily.

Even though you will not charge the GST on most of your sales, if you register you will be able to recover the GST you paid on your business purchases. Therefore, it will be beneficial for you to register.

Once you register, you will be responsible for:

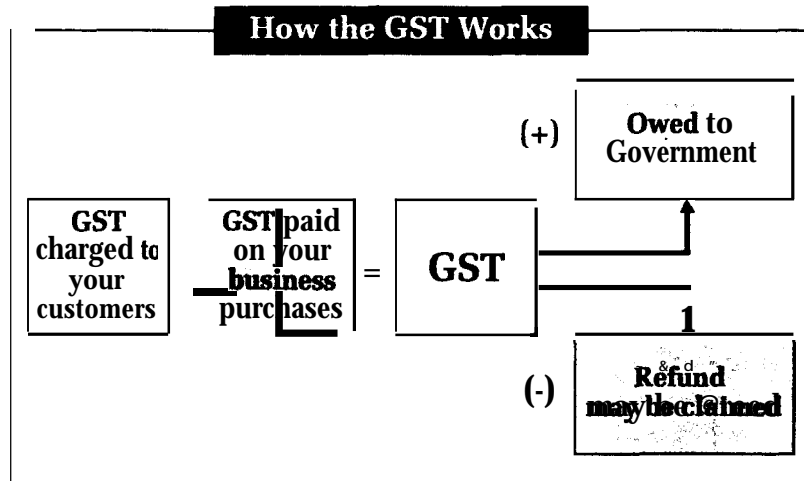
- collecting the GST on any sales of **taxable** goods and services – if any;
- calculating the GST you have paid and collected;
- adjusting, if necessary, your books and records to calculate the GST you have paid and collected on your transactions, and the amount of your refund or the payment you must send to Revenue Canada, Customs and Excise; and
- filing your GST return.

How the GST Works

The proposed GST will be a tax on consumption and will be applied to most transactions throughout the production and marketing process. Commercial fishing operations, whose annual sales and revenues of goods and services are more than **\$30,000**, will have to register for, charge and send in the GST.

Generally, those registered for the GST (referred to as GST registrants) who provide taxable goods or services will have to pay the GST on their purchases and charge the GST on their sales and services. If the GST you charged is less than the GST you paid, you will be able to claim a refund. If it is greater, you will have to send the difference to Revenue Canada, Customs and Excise.



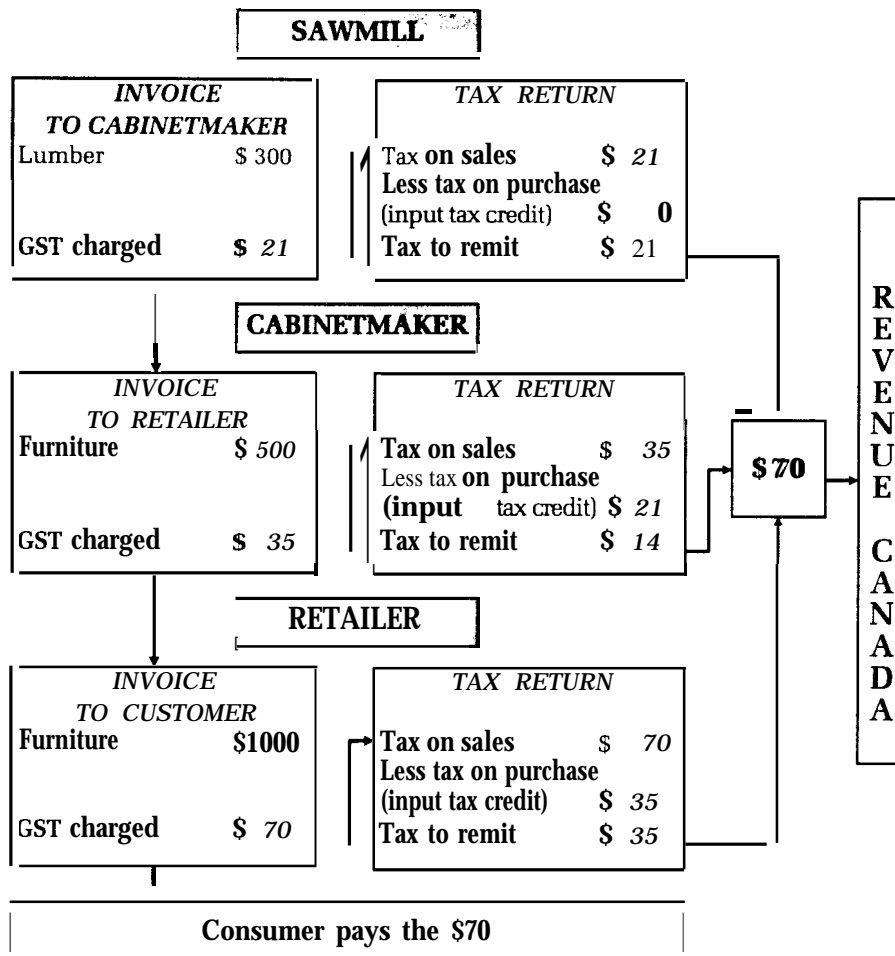


As a GST registrant, you will be able to claim a credit, called an “Input Tax Credit” (ITC), for the GST you have paid on materials and services you purchase to operate your fishing business.

When you complete your GST return, you will deduct your input tax credit from the GST you charged. In this way, the input tax credit removes the GST from goods or services until they are purchased by the final consumer.

Because the GST is not charged on most fish products, lumber is used in the following chart to show how the GST will apply to a product as it moves through the production process.





GST in Operation

Under the proposed GST, goods and services will be taxed at either seven per cent or at zero per cent (called "zero-rated"), or they will be GST-exempt.

Most goods and services sold or provided in Canada will be taxed at seven per cent. This means that the GST will be charged at seven per cent on the selling price of these goods and services.

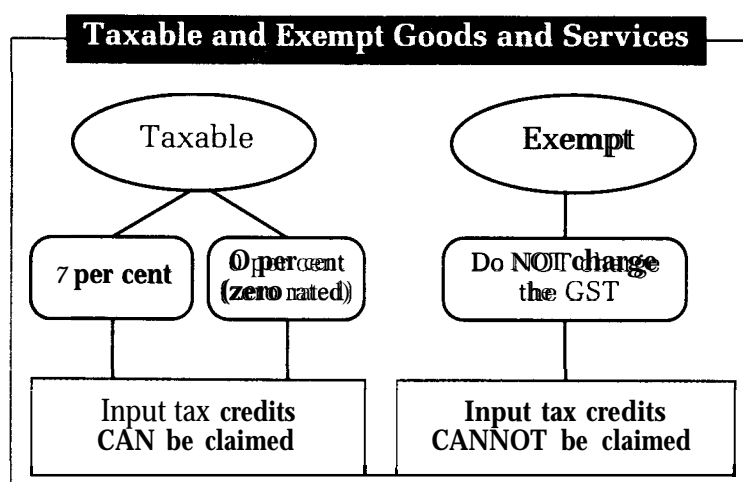
Almost all fish products and certain major fishing equipment, such as fishing boats and fishing nets, will be zero-rated, You will not pay the GST when you buy zero-rated goods



and services, nor will you charge the GST if you sell or provide zero-rated goods and services to your customers. However, you will be able to claim an input tax credit for any GST you have paid on business purchases used to provide zero-rated fish-products.

You, run a fishing operation and you make taxable purchases, such as traps or cages. Because these purchases are related to your fishing operation, you will be able to claim back the GST you have paid on them.

Certain goods and services, such as insurance for fishing vessels and equipment, will be GST-exempt. This means that no GST will be charged on them. Unlike the taxable goods and services mentioned above, however, you will not be able to claim an input tax credit for the GST you have paid on business purchases used to provide exempt goods and services,



After you have registered for the GST, you will be given a reporting schedule to follow for filing your GST returns. Reporting periods will be based on your total annual revenue from taxable goods and services.

Normally, quarterly reporting periods will be assigned. However, you may be able to choose another reporting period



if it suits your fishing operation better. These options are discussed later in this guide.

Most fish products used as food for human consumption will be zero-rated. Fish or other products that are not for human consumption will be taxed at the rate of seven per cent. For example, fish bait used in recreational fishing will be taxed at a rate of seven per cent.

Some of your **purchases will be** taxed at the rate of seven per cent. The following are examples of how the GST will apply to certain goods and services. Some of these items may not apply to you; nevertheless, the examples will help you gain a better understanding of how goods and services are categorized.

Some examples of zero-rated fishing products:

- fish or other marine or freshwater animals, such as oysters, clams and mussels, not further processed than frozen, salted, smoked, dried, scaled, eviscerated or filleted, provided they are normally used as food for human consumption
- bait, such as mackerel, used in commercial fishing

Most of your major fishing purchases will be zero-rated. Although subject to change, the following is a proposed list of zero-rated fishing items.

Some examples of zero-rated fishing equipment:

Fishing boats: Fishing vessels purchased for use in commercial fishing by a purchaser providing the following documentation to the vendor at the time of sale:

- the purchaser's GST registration number;
- a one-line declaration signed by the purchaser stating that substantially all of the intended use of the vessel is for commercial fishing by the purchaser; and
- a valid commercial limited-entry fishing licence number issued by Fisheries and Oceans Canada or a provincial government.



Nets and related equipment:

- gill nets, seines, trawl nets
- webbing, leadlines, corkline (top rope) for gill nets, seines, and trawl nets
- floats for gill nets and seines
- gill net drums, seine drums, trawl drums, long-line drums
- entrapment webbing, predator webbing
- trawl doors

Other equipment:

- automatic baiters, jiggers and netpen feeders
- mechanical net washers
- netpens for use in aquiculture
- fish feed (as defined in the *Feeds Act*)

Some examples of purchases taxed at seven per cent:

- stationary engines and outboard motors
- repair and maintenance materials
- traps, pots and cages
- fish boxes
- navigation equipment

Some examples of sales taxed at seven per cent:

- fish, marine or freshwater animals sold as bait for recreational fishing
- fish or other marine or freshwater animals not ordinarily used as food for human consumption
- marine plants, such as Irish moss and kelp

Some goods and services will be exempt from the GST. Since no GST will be paid on the purchase of exempt goods and services, no input tax credits can be claimed for them.



Some examples of exempt goods and services:

- most health, medical and dental services
- previously owned or resold residential housing
- property taxes
- bridge, road and ferry tolls
- most services provided by financial institutions, such as arrangements for a loan or mortgage
- insurance services provided by insurance companies, agents and brokers

Registering for the GST

Most fishermen will have to register for the GST, based on the following general rules.

You will have to register for the GST if your annual sales and revenues from taxable goods and services (including zero-rated sales) are more than \$30,000. This does not include other employment income,

If you are a fishing boat owner and you also work part-time in a fish processing plant, you would not include your salary from the plant when calculating your total annual revenue. As a part-time employee of the fish processing plant, you will not have to charge the GST on your services.

It is the person who is engaged in the business of fishing who must register.

A “person”, under the GST, can be an individual, a corporation, a partnership or other kind of organization.

Individual partners in a business do not register separately.

You will not have to register for the GST if you belong to a foreign fishing fleet that does **not** land its catch in Canada,



On the other hand, if you fish outside Canadian waters but land your catch in Canada, you will have to register if your annual taxable sales and revenues are more than \$30,000.

Owners or captains of fishing vessels will generally have to register for the GST if their taxable sales (including zero-rated products) and revenues are more than \$30,000 a year,

Sharesmen arrangements: Crew members who receive a share of the catch (commonly known as “sharesmen”) will have to register for the GST since they will be regarded as self-employed and may, as such, claim input tax credits,

If you have an arrangement whereby you work for a share of the catch, you may have to register for the GST if you:

- share the liabilities and expenses;
- provide other items, such as fuel, in addition to your labour;
- exercise more control over your own activities than the average employee would.

You will not have to register for the GST if you are a crew member working for wages only, because you are considered to be an employee.

As discussed earlier, once you are registered for the GST, you will be given a reporting schedule for filing your GST return with Revenue Canada, Customs and Excise. (Reporting periods are discussed later in this guide.)

If you have not already received the GST booklet “**SHOULD I REGISTER?**”, together with a registration form, you may obtain one by calling your nearest Revenue Canada Excise office (see the back cover), or by picking up a copy at any post office.

More than one business: If you are involved in more than one operation, you will have to determine who owns each business in order to determine who must register.



If you own a store as sole proprietor and operate a fishing business, also as sole proprietor, you will register once for both businesses; However, if your store is incorporated and you operate the fishing business as sole proprietor; the corporation should register for the store and you should register for the fishing business. Regardless of how many businesses you may own (as a sole proprietor), you need only register once,

Voluntary registration: Even if you do not have to register because your taxable sales and revenues are less than \$30,000 a year, you may register voluntarily to receive certain GST advantages. For instance, you have to be registered to claim input tax credits, explained later in this guide,

It will be to the advantage of most fishermen to register for the GST because they will usually be in a refund position.

If your fishing operation is a hobby or a recreational pursuit with no reasonable expectation of profit, it is not considered to be a commercial activity; therefore, you will not be eligible to register.

If you use the boat you own mainly for personal pleasure, and occasionally you sell the fish you catch, you cannot register for the GST.

Paying the GST

This section explains how you will pay the GST on goods and services, such as electricity, leases and long-term contracts. you need to carry on your business, It also explains how to charge the GST on the goods and services you sell.



Contracts that continue beyond December 31, 1990: If you have a fixed-price contract for taxable goods or services, the GST will apply only to those goods that are delivered (and to which title was transferred) or to those services that are provided after December 31, 1990.

If you rent a boat for your fishing operation, you will pay GST on the rental fee on or after January 1, 1991, even though payments were made prior to January 1, 1991. If you rent the boat before 1991 and payment is not made or does not become due before May 1991, the GST will still apply,

Services provided on a continuous basis, such as electricity, will be subject to the GST. For equal-billing plans, the seller will review your account before January 1, 1992, to ensure that the GST has been charged only on those goods and services supplied in 1991.

Prepaid goods and services: You will be charged the GST on the purchase of all taxable goods and services that are delivered (and to which the title was transferred) after December 31, 1990, if payment was not made or was not due before September 1989.

If you paid for repair and maintenance materials after August 1989 and before September 1, 1990, but they were delivered to you (and you received title to them) after December 31, 1990, you will have to calculate the GST owing and send it in, along with a special GST return, by April 1, 1991.

The shop owner who sold you the items will charge and send in the GST on materials you paid for between September 1, 1990 and December 31, 1990, but which are delivered (and to which the title was transferred) after December 31, 1990.



Municipal taxes: Property taxes, such as municipal and school board taxes, are not subject to the GST. Since these taxes will not include the GST, you cannot claim input tax credits for them.

Collecting the GST

As a fisherman, you will not normally charge GST on the goods you provide, because most fish products will be zero-rated.

However, if you do sell a product, such as kelp that is taxed at seven per cent, you will be responsible for collecting and sending in the GST. The following section explains how the proposed GST will affect your day-to-day operations.

Informing your purchasers: When selling taxable products, most GST registrants will show the tax separately on their invoices. However, you can include the GST in the price of the goods and services you provide, rather than calculating and charging it separately,

If you do, you must inform your purchasers on your invoices that your prices include the GST.

Receipts: If your customers are registered for the GST, they will need certain information on their receipts in order to claim an input tax credit on their purchases from you. When a customer asks you for a receipt for GST purposes, you will have to provide them with the appropriate information indicated in the following chart, according to the amount of the sale.



Sales Invoices

Information Required	Total Sale under \$30	Total Sale of \$30 to \$150	Total Sale over \$150
Your business or trading name	✓	✓	✓
The date when the GST was paid or became payable	✓	✓	✓
The total amount paid or payable	✓	✓	✓
An indication of which items are subject to the GST and either the total amount of the GST charged or a statement indicating that prices include the GST		✓	✓
Your GST registration number		✓	✓
The purchaser's name or trading name			✓
A brief description of the goods or services			✓

Collecting provincial sales tax: If you charge the GST and a provincial sales tax, you will apply the GST to the price of the item **before** you charge the provincial tax, Please check with provincial tax officials for details on how to treat the GST when calculating provincial sales tax in your province.

Calculating the GST Owing or Your GST Refund

To file your GST return for each reporting period (explained later in the guide), you must first calculate:

- the GST you collected during the reporting period; and
- the GST you paid on purchases used to run your fishing operation during the same period.



The difference between these two amounts will either be your GST payment you have to send in, or your refund.

The Input Tax Credit (ITC): Fishermen registered for the GST will be able to claim an input tax credit for the GST they paid on business purchases. This credit will be applied against the tax you collected on your transactions. It will enable you to recover the GST you paid on your purchases and expenses (for all the taxable goods and services that you buy, lease or rent) related to the taxable products or services you provide,

You sell bait for commercial fishing (taxed at zero per cent) and kelp (taxed at seven percent). You can claim an input tax credit for the **GST** you, paid on the transportation of these goods to your purchaser, as well as for the fuel used by your fishing vessel to obtain these items.

You may claim an input tax credit for the GST you pay on other expenses that apply to your fishing business in general, including:

- petroleum products;
- fishing vessel repairs, engine and electrical repairs and maintenance materials;
- fuel, small tools and utilities – **provided they are used in your fishing business;** and
- the rental of a building relating to your fishing operation.

In addition, you can claim an input tax credit for the full amount of the GST you pay on construction materials, such as lumber, nails and paint used in structural improvements, additions or general repairs to buildings relating to your fishing business. This includes, for example, the GST you may pay on machine shop charges to repair and maintain your fishing equipment,



You will also be able to claim a credit for the GST you pay on fishing gear, such as knives, gloves, and rubber or, oilskin clothing, purchased, for your fishing business.

Please note that **input tax credit claims are limited strictly to business purchases and expenses used in taxable activities (either seven per cent or zero-rated).**

If your utilities for your home and your fishing business are combined in one bill, you must determine how much of the bill relates to your business. You can only claim an input tax credit for the GST you paid on the business portion of your bill. The method you use to determine the amount of utilities your business uses must be reasonable for your specific circumstances and used consistently from one tax filing period to the next.

Claiming your input tax credit: You will claim your input tax credit when you file your GST tax return. You can claim each input tax credit only once. If you forget to claim an input tax credit, you have up to four years to claim it. The four-year limit will begin on the day your GST return was due for the period in which the purchase was made.

Simplified accounting methods: Under the proposed GST, you will have to keep records of the GST you have collected on your transactions and paid on your purchases, so that at the end of your filing period you will be able to calculate your GST refund or your payment.

As an alternative to these calculations, the Government has developed the Quick Method of accounting to help reduce paperwork and bookkeeping costs.



The Quick Method of accounting maybe to your advantage if the GST you have collected on your sales of goods and services taxed at seven per cent is greater than your input tax credits. For more information on this method, contact your nearest Revenue Canada Excise office.

Books and Records

Under the proposed GST, you should be able to use your current bookkeeping system, with some minor modifications,

- If you maintain a manual bookkeeping system, you could add columns to your books to record the GST that you have collected and paid out. At the end of your reporting period, you would total these columns to calculate the amount of GST you have charged and the amount you have paid on purchases for the period covered by your GST return. The GST should be easily identified on purchase invoices.
- If you have a completely automated system, you may have to make some adjustments to your computer programming.

Purchase invoices: You must keep your purchase invoices of goods and services used in your fishing activities to support your claims for an input tax credit. Businesses registered for the GST will provide you with invoices showing their GST registration number and other required information. If this invoice is not provided, be sure to ask for one. You must keep all of your documents for six years and make them available to Revenue Canada Excise auditors, upon request.

Filing Your Return

Everyone who is registered to collect the GST will have to file a return for each reporting period, even if there is no money to be remitted or refunded.



When you register for the GST, you will be advised of your filing frequency, which will be determined by the value of your annual sales and revenues of taxable goods and services, as indicated on your GST registration form.

Filing frequency can be monthly, quarterly or on an annual basis. If you file monthly or quarterly, you will claim a refund or send in the net tax owing when you file your GST tax return. If you file annually, you will have to make quarterly installments. The annual GST return you complete at the end of the year will reconcile your installment payments with the amount of tax you actually owe. However, if your installment base for the annual reporting period is lower than \$1,000, you will only have to file your return and send in the GST owing once a year.

If your filing schedule is monthly or quarterly, you will have to file your GST return within one month of the end of your reporting period. If you file annually, you will be expected to file your GST return within three months of the end of your reporting period.

If you are assigned a quarterly filing period, you will have to inform Revenue Canada, Customs and Excise, should you choose to file either monthly or annually. As a fisherman, you will likely be in a refund situation so you may want to file more often. Remember that once you have chosen a reporting period, you will have to use it for at least one year.

Filing Frequencies and Options

Value of Annual Sales and Revenues	Assigned Frequency	Option
Greater than \$6 million	Monthly	None
Greater than \$500,000 up to \$6 million	Quarterly	Monthly
\$500,000 and under	Quarterly	Monthly, Annually with Quarterly Installments



Remitting the tax: Generally, there are three ways to file your GST return and send in the tax:

- by taking it to your bank or a participating financial institution;
- by mailing it to the GST Processing Centre or to your Revenue Canada Excise office; or
- by delivering it to your Revenue Canada Excise office.

In all cases, payment must be accompanied by your GST return and received by the return's due date. Please make your cheque payable to the Receiver General, and print your GST registration number on it.

If you are claiming a refund, mail your return to the GST Processing Centre or take it to any Revenue Canada Excise office. You cannot claim a refund at your bank.

Remember: You will not have to send in all of the GST you have collected. Send only the net amount of tax (the difference between the amount of tax you charged and the amount of tax you paid on your business expenses over your reporting period).

A sample of the GST return form is included in the "GUIDE FOR SMALL BUSINESS". You will receive this publication with the information package mailed to you after you register for the GST.

Interest on refunds: If your refund is not issued within 21 days after the date you file your tax return, you will receive interest calculated as of that 21st day to the day the refund is issued. Before your refund or interest is sent, all previously required tax returns and remittances must have been filed and paid.



Transitional Provisions

To ease the transition to the new system, a one-time start-up credit is available.

Transitional credit: You qualify for this credit if:

- you have to register for the GST (because your annual sales and revenues from taxable (including zero-rated) goods and services are more than \$30,000); and
- your revenue from taxable goods and services is less than \$500,000 in your first fiscal-quarter of 1991, or during any three-month period of continuous business operations beginning in 1990.

If you meet these conditions, you will receive a basic credit of \$300. Depending on the amount of your quarterly revenue, you may qualify for a credit of up to \$1,000. This credit will be based on revenue from taxable transactions in any fiscal quarter you choose, starting anytime in January 1990 through March 1991.

If you belong to a group of associates, and it qualifies for the credit, the sum of the group's transitional credits is limited to **\$1,000**.

Note: You can receive one credit only.

If your filing period is monthly or quarterly, you will be able to claim the transitional credit on your GST return. If you file annually, you will have to apply separately for the transitional credit using a GST rebate form, available from any Revenue Canada Excise office.

The credit is calculated as shown in the following chart.



Calculating the Transitional Credit	
GST Taxable Revenue (for the quarter)	Transitional Credit
up to \$15,000	\$300 (basic credit)
\$15,000 to \$50,000	2% of taxable revenue (for the quarter)
Over \$50,000	\$1,000 (maximum credit)

Other Issues

Fishing business assets: If you are registered for the GST, you will be able to claim an input tax credit for any GST you pay on assets used in your fishing operation. Different rules will apply depending on the type of assets.

You can claim a full input tax credit for assets, such as machinery, tools or personal computers, provided they are used primarily (more than .50 per cent) in your fishing operation.

Also included under this .50 per cent rule are pick-up trucks, which carry a driver and up to two passengers, as long as they are used primarily to transport goods or equipment in the course of your business. If you are self-employed or in a partnership, and your vehicle is used primarily (more than 50 per cent) for personal use, and only sometimes for business, special rules will apply. Please contact your nearest Revenue Canada Excise office for more information.

You may also claim a full input tax credit for land or buildings used more than 90 per cent in your commercial activities. If they are used less than 90 per cent in your commercial activities, you may claim an input tax credit to the extent of their commercial use.



If you buy a workshed and you use it 75 per cent for business and 25 per cent for personal use, you will be able to claim 75 per cent of the GST you paid on the workshed as an input tax credit.

If, however, you are self-employed, you will not be able to claim an input tax credit if you use the land or buildings primarily (more than 50 per cent) for personal use.

Licences and quotas: Commercial fishing licences or quotas provided by a government are not subject to the GST. You can also sell a commercial fishing licence or quota to a registrant, and no GST will apply.

Commercial fishing licence renewal fees will also not be subject to the GST. Recreational fishing licences, on the other hand, will be subject to the GST.

Questions and Answers

Q. If I sell fish to foreign buyers only, will I be able to claim input tax credits on my business purchases?

A. Fish is zero-rated, whether it is delivered or made available to someone outside Canada or in Canada. Therefore, you can claim input tax credits for the GST you paid on goods and services used in your business,

Q. When I sell used equipment, will I have to charge the GST?

A. GST will have to be collected on the sale of used equipment and machinery, unless they are included on the prescribed list of major fishing items to be zero-rated. Please refer to page 6 for examples of zero-rated fishing equipment.



Q, Do I charge the GST on benefits I give to my employees?

A. For the most part, the treatment of employee benefits under the GST is linked to the income *Tax Act*. Therefore, wages and most employee benefits will not be subject to the GST. However, the GST will apply to those benefits that are taxable under the *Income Tax Act*. Employers, such as fishermen, registered for the GST will be required to pay the GST on these taxable benefits provided to their employees.

Some examples of employee benefits not subject to the GST:

- Canada and Quebec pension plan contributions
- Unemployment Insurance premiums
- pension payments and contributions
- dividend and interest payments
- deferred compensation and profit-sharing plans
- tuition fees for exempt educational courses
- health and dental-care premiums

Some examples of taxable employee benefits:

- incentives
- gifts greater than \$100
- prizes

The amount of GST payable on taxable employee benefits must be calculated once a year, at the end of February. This is the deadline for calculating employee benefits for income tax purposes and for issuing T4 slips. Make sure that the total value of the benefits you report on your employees' T4 slips for income tax purposes includes any GST payable.



The amount of GST due on taxable employee benefits must be shown on your GST return for the period covering the last day of February, after the year in which the benefits were given. For example, you would calculate by February 28, 1992 any GST owing on taxable employee benefits for the year 1991. You would send in any GST owing in the filing period that covers February 28, 1992.

Additional Assistance

To help you understand the GST and more easily comply with it, Revenue Canada, Customs and Excise, has established an Enquiries Program to answer your questions.

We have also set up a special service called the Advisory Program. Under this program, Revenue Canada Excise staff can visit your fishing operation to discuss specific problems that you may have.

Simply call one of our local or toll-free telephone numbers listed on the back cover of this guide.



REVENUE CANADA EXCISE OFFICES

MAILING ADDRESSES	GENERAL ENQUIRIES	
	LOCAL	LONG DISTANCE
NEWFOUNDLAND AND LABRADOR P.O. Box 5500 St. John's, Newfoundland A1C 5W4	(709) 772-2851	1-800-563-4950
NOVA SCOTIA P.O.Box 1658 Halifax, Nova Scotia B3J 2Z8	(902) 426-1975	1-800-565-9111
PRINCE EDWARD ISLAND P.O.Box 1658 Halifax, Nova Scotia B3J 2Z8	(902) 566-7272	1-800-565-9111
NEW BRUNSWICK P.O. Box 1070 Moncton, New Brunswick E1C 8P2	(506) 851-3727	1-800-561-6656
QUEBEC P.O. Box 2117, Postal Terminal Quebec, Quebec G1K 7M9	(418) 648-4376	1-800-363-5254
P.O. Box 6092, Station "A" Montreal, Quebec H3C 3H3	(514) 496-1494	1-800-361-8339
ONTARIO P.O.Box 8257 Ottawa, Ontario K1G 3H7	(613) 990-8584	1-800-465-6160
P.O. Box 100, Station "Q" Toronto, Ontario M4T 2L7	(416) 973-1000	1-800-461-1082
P.O. Box 5457 London, Ontario N6A 4L6	(519) 645-4041	1-800-265-0017
MANITOBA P.O. Box 1022 Winnipeg, Manitoba R3C 2W2	(204) 983-4525	1-800-665-8749
SASKATCHEWAN P.O. Box 557 Regina, Saskatchewan S4P 3A4	(306) 780-7279	1-800-667-8886
ALBERTA/NORTHWEST TERRITORIES P.O. Box 1717, Station "M" Calgary, Alberta T2P 4K4	(403) 292-6990	1-800-661-3498
P.O. Box 2296, Main Postal Station Edmonton, Alberta T5J 4N3	(403) 448-1309	1-800-661-3498
BRITISH COLUMBIA/YUKON P.O. Box 82110, North Burnaby Postal Station Burnaby, British Columbia V5C 5P2	(604) 666-4664	1-800-561-6990

HEARING DISABILITY
If you are deaf or have a hearing disability, and have access to a Telephone Device for the Deaf, telephone 1-800-465-5770 [in Canada only].

REGULAR HOURS OF TELEPHONE AND COUNTER SERVICE
Monday to Friday 8:00 a.m. to 5:00 p.m. [except holidays].

OTHER LANGUAGES
Some Excise offices offer help in languages other than English and French. Contact your Excise office for more details.

TOLL-FREE (in Canada only)
No charge to caller. Dial as directed.

ELECTRONIC DATABASE
If you have any difficulty accessing this "keyword" searchable database by modem at 1-800-267-4500 [in Canada or U.S.], contact your Excise office.