ᓴᖅᑭᑕᐅᓂᖓᑕ ᐅᓪᓗᐊ: **ᕕᕗᐊᓇ 5, 2008**	ᐋᖅᑭᒋᐊᖅᑕᐅᓂᖓᑕ ᐅᓪᓗᐊ: **ᒫᔾᔨ 21, 2019**	ᑲᒪᒋᔭᖅᑲᖅᑐᑦ ᐱᓕᕆᕝᕕᖓ: **ᑎᑎᕋᕐᕕᖓ ᑮᓇᐅᔭᓕᕆᔨᒪᕆᑦ**	ᑎᓕᓯᔾᔪᑕᐅᓯᒪᔪᖅ ᓈᓴᐅᑖ: **604**
ᐅᖃᓕᒫᒐᖅ: **ᒐᕙᒪᒃᑯ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓄᑦ ᐊᐅᓚᑦᑎᕕᖓᑕ ᐊᑐᐊᒐᖓ**			

ᑎᓕᓯᔾᔪᑕᐅᔪᖅ ᑕᐃᒍᓯᖓ:

ᑮᓇᐅᔭᓕᕆᔾᔪᑎᑦ ᐱᖁᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST) ᐊᒻᒪ ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᖁᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST)

1. ᐊᑐᐊᒐᖅ

ᒐᕙᒪᒃᑯᑦ ᐊᑭᓖᕙᒃᑐᑦ ᐱᖁᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST) ᐊᒻᒪ ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᖁᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST) ᑖᒃᓱᕙᐅᑕᐅᔪᓐᓇᖅᑐᓕᒫᓄᑦ ᓂᐅᕕᖁᓂᕐᓂ, ᑐᒃᓯᕋᕐᐸᒃᑐᑎᒃ ᐃᑲᔫᑎᓂᒃ ᑖᒃᓱᔭᕈᑎᓄᑦ ᐊᑭᓕᖅᑕᓄᑦ ᒪᓕᒋᐊᖃᖅᑐᑎᒍᑦ ᑲᓇᑕᒥ – ᓄᓇᕗᑦ ᑕᒪᐃᓐᓄᑦ ᑖᒃᓱᔭᐅᑎᓄᑦ ᐊᖏᕈᑎ (RTA), ᐊᒻᒪ ᐊᕙᕗᐃᕙᒃᑐᑎᒃ ᐊᑭᓕᐅᑎᓂᒃᑐ ᓇᒃᓯᐅᔾᔨᓪᓗᑎᒃ ᐱᖁᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ ᑖᒃᓱᔭᐅᑎᖃᖅᑐᓕᒫᓄᑦ ᓂᐅᕕᖅᑕᓄᑦ.

2. ᑐᑭᖏᑦ

ᐱᖁᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST), ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᖁᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST)

ᐱᖁᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST)/ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᖁᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST) ᐊᑭᓄᑦ ᐃᓚᒋᐊᒃᑲᓐᓂᕈᑎᑦ ᑖᒃᓱᔭᐅᑎᓄᑦ ᐲᖅᑕᐅᔪᑦ ᑕᒪᐃᓐᓄᑲᓴᒃ ᐱᖁᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᓪᓗ ᓂᐅᕕᖅᑕᐅᔪᓄᑦ ᐱᕙᓪᓕᐊᔭᐅᕐᔪᐊᖅᑐᓄᑦ ᑲᓇᑕᒥ. ᐱᖁᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST)/ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᖁᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST) ᐊᑐᓕᖅᑎᑕᐅᓱᑦ ᑕᐃᑰᓇ *ᐃᓚᖓ IX ᐅᕙᓂ ᑖᒃᓱᔭᕈᑎᓄᑦ ᐱᖁᔭᖅ.*

3. ᑎᓕᓯᔾᔪᑕᐅᓯᒪᔪᖅ

ᐱᔾᔪᑎᒋᓪᓗᒍ ᐱᖁᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST)/ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᖁᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST), ᒐᕙᒪᒃᑯᑦ ᐊᑎᓕᐅᖅᑕᐅᓯᒪᔪᑦ ᐱᑕᖃᖃᑕᐅᓂᕐᒧᑦ ᑲᓇᑕᒥ

ᒐᕙᒪᖕᒐᓄᑦ. ᑖᓐᓇ ᐱᑕᖃᖃᑕᐅᓂᕐᒧᑦ ᐃᓗᓕᖃᖅᑐᖅ ᒐᕙᒪᒃᑯᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᓕᒫᖕᒋᓐᓂ ᒪᓕᒐᓕᐅᕐᕕᖕᒥᓗ, ᐊᒻᒪᓗᑦᑕᐅᖅ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐱᓕᕆᕝᕕᖕᓄᑦ ᑎᑎᕋᖅᓯᒪᔪᑦ ᐅᐃᒍᖕᒐ A ᑕᒪᐃᓐᓄᑦ ᑖᒃᓲᔭᐅᑎᓄᑦ ᐊᖕᒋᕈᑎᒥᑦ. ᐊᑲᕐᕉᑎᒧᑦ, ᐅᐃᒍᖕᒐ A ᑕᒪᐃᓐᓄᑦ ᑖᒃᓲᔭᐅᑎᓄᑦ ᐊᖕᒋᕈᑎᒥᑦ ᓴᓇᔭᐅᒃᑲᓐᓂᕐᓗᓂ ᐅᐃᒍᖕᒐ A ᑕᕝᕙᓂ ᑎᓕᓯᔾᔪᑕᐅᓯᒪᔪᒥᒃ.

ᑖᓐᓇ ᑎᓕᓯᔾᔪᑕᐅᓯᒪᔪᖅ ᐊᔪᙱᑎᑦᑎᔪᖅ ᒐᕙᒪᒃᑯᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᓕᒫᖕᒋᓐᓂ, ᒪᓕᒐᓕᐅᕐᕕᖕᒥ ᐊᒻᒪᓗ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐱᓕᕆᕝᕕᖕᓄᑦ ᑎᑎᕋᖅᓯᒪᔪᑦ ᐅᐃᒍᖕᒐ A ᑕᒪᐃᓐᓄᑦ ᑖᒃᓲᔭᐅᑎᓄᑦ ᐊᖕᒋᕈᑎᒥᑦ.

4. ᒪᓕᒋᐊᓖᑦ

4.1. ᐊᑭᓕᐅᑎ ᐱᕐᑯᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓲᔭᕈᑎᑦ (GST)/ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᕐᓂᕐᒧᑦ ᑕᒃᓲᔭᒃᑲᓐᓂᕈᑎᑦ (HST)

ᒐᕙᒪᒃᑯᑦ ᐊᑭᓖᓪᓗᑎᒃ ᐱᕐᑯᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓲᔭᕈᑎᑦ (GST)/ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᕐᓂᕐᒧᑦ ᑕᒃᓲᔭᒃᑲᓐᓂᕈᑎᑦ (HST) ᑖᒃᓲᔭᖅᑕᐅᔪᓐᓇᖅᑐᓕᒫᓄᑦ ᓂᐅᕕᖅᑕᓄᑦ ᐱᕐᑯᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᓪᓗ, ᑕᐃᒪᓐᓇᓗᒃᓗ ᑖᒃᓯ ᑮᓇᐅᔭᓕᕆᔾᔪᑕᐅᔭᕆᐊᓕᒃ ᑲᑎᙵᙱᓪᓗᒋᑦ ᐊᑐᓂ ᐃᓕᔭᕐᓄᑦ ᑎᑎᖅᑲᓄᑦ.

4.2. ᐊᕙᐃᓂᖅ ᐱᕐᑯᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓲᔭᕈᑎᑦ (GST)

ᒐᕙᒪᒃᑯᑦ ᐊᕙᐃᕙᒃᓗᑎᒃ ᐱᕐᑯᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓲᔭᕈᑎᑦ ᑖᒃᓲᔭᖅᑕᐅᔪᓐᓇᖅᑐᓕᒫᓄᑦ ᓂᐅᕕᖅᑕᓄᑦ ᐱᕐᑯᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᓪᓗ, ᓇᓗᓇᐃᖅᓯᒪᔪᖅ *ᑖᒃᓲᔭᕈᑎᓄᑦ ᐱᕐᑯᔭᖅ,* ᑮᓇᐅᔭᓕᕆᔭᐅᓗᓂᓗ ᑲᑎᙵᙱᓪᓗᒍ ᐊᑐᓂ ᐃᓕᔭᕐᓄᑦ.

4.3. ᐊᑭᓕᐅᑎᒥᒃ ᓇᒃᓯᐅᔾᔨᓂᖅ ᐱᕐᑯᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓲᔭᕈᑎᑦ ᐊᕙᖅᑕᓂ

ᐱᕐᑯᑎᓄᑦ ᐱᔨᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓲᔭᕈᑎᑦ ᐊᕙᖅᑕᑦ ᑕᐃᑰᓇ ᒪᓕᒋᐊᓖᑦ 4.2. ᑕᕝᕙᓂ ᑎᓕᓯᔾᔪᑎᒥᒃ ᐊᑭᓕᐅᑎᒥᒃ ᓴᒃᓯᐅᔾᔨᓗᑎᒃ ᑲᓇᑕᒥ ᐃᖕᑲᒪᑖᒃᓯᓕᕆᔨᓄᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᑐᓴᒐᒃᓴᓕᐅᕐᓂᖅ ᐊᐅᓚᑕᐅᓂᖕᒋᓪᓗ, ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ.

4.4. ᐅᑎᖅᑎᑦᑎᓂᖅ ᐱᕐᑯᑎᓄᑦ ᐱᔾᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST)/ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᕐᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST) ᐊᑭᓕᖅᑕᓂᒃ

ᑕᒪᕐᒥᒃ ᐱᕐᑯᑎᓄᑦ ᐱᔾᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST)/ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᕐᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST) ᐊᑭᓕᖅᑕᑦ ᓇᓗᓇᐃᖅᓯᒪᓗᓂ ᐊᓯᐊᓄᑦ ᐱᕐᑯᑎᓄᑦ ᐱᔾᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST)/ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᕐᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST) ᑮᓇᐅᔭᖃᕐᕕᖕᒐᓄᑦ ᐱᔭᐅᓗᓂᓗ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᑐᓴᒐᒃᓴᓕᐅᕐᓂᖅ ᐊᐅᓚᑕᐅᓂᖏᑦᓗ ᐃᖅᑲᓇᐃᔭᕐᕕᖕᒐᓂ, ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ.

4.5. ᐃᑲᔫᑎ ᐱᕐᑯᑎᓄᑦ ᐱᔾᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST)/ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᕐᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST)

ᑕᐃᒃᑯᐊ ᐱᑕᖃᖃᑕᐅᓂᕐᒧᑦ ᐱᔪᓐᓇᕈᑎᖃᖅᑐᓄᑦ ᐱᕐᑯᑎᓄᑦ ᐱᔾᑦᑎᕋᐅᑎᓄᑦ ᑖᒃᓱᔭᕈᑎᑦ (GST)/ᐊᐅᓚᑦᑎᐊᓂᖅ ᓂᐅᕕᕐᓂᕐᒧᑦ ᑕᒃᓱᔭᒃᑲᓐᓂᕈᑎᑦ (HST) ᐃᑲᔫᑎ ᑕᒪᐃᓐᓄᑦ ᑖᒃᓱᔭᐅᑎᓄᑦ ᐊᖏᕈᑎᒥᑦ ᐊᑐᓕᕐᓗᓂ ᓴᓄᐊᓇ 1, 2017, ᑎᑎᕋᖅᓯᒪᔪᑦ ᐅᐃᒍᖕᒐ A ᑕᒪᐃᓐᓄᑦ ᑖᒃᓱᔭᐅᑎᓄᑦ ᐊᖏᕈᑎᒥᑦ.

ᐅᐃᒍᖓ A

ᓄᓇᕗᒻᒥ ᒐᕙᒪᒃᑯᑦ ᐱᑕᖃᖃᑕᐅᓂᕐᒧᑦ ᐱᔪᓐᓇᕈᑎᖃᖅᑐᑦ ᒐᕙᒪᒃᑯᑦ ᐃᑲᔫᑎᖓᓂᒃ

ᓄᓇᕗᒻᒥ ᒐᕙᒪᒃᑯᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᓕᒫᖕᒋᑦ ᒪᓕᒐᓕᐅᕐᕕᒃᓗ

ᐃᓕᓐᐊᓂᕐᑐᓕᕆᔨᒃᑯᑦ ᓄᓇᓕᖕᓂ

ᓂᐊᕐᑯᙵᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᐃᒃᐱᐊᕐᔪᖕᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᐊᕐᕕᐊᓂ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ

ᖃᒪᓂᖅᑐᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᐃᖃᓗᒃᑑᑦᑎᐊᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᑭᙵᕐᓂ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᐃᓪᓗᓕᒫᕐᔪᒻᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᑲᖕᒋᖅᑐᒫᐱᒻᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᐅᐃᕕᑦ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᓂᕐᒧᑦ ᑲᑐᔾᔨᕐᑲᑎᑏᖕᒋᑦ ᓄᓇᕗᒻᒥ
ᓴᓪᓕᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᐅᖅᓱᖅᑑᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᐊᐅᓱᐃᑦᑐᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᓴᓂᕋᔭᖕᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᐃᒡᓗᓕᖕᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᐃᖃᓗᓐᓂ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᑭᒻᒥᕈᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᑯᒫᕐᔪᒻᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᖁᕐᓗᖅᑐᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᓇᐅᔮᑦ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ

ᐸᓐᓂᖅᑑᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ
ᒥᑦᑎᒪᑕᓕᒻᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᕿᑭᖅᑕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᑲᖕᒋᖅᓱᓂᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᖃᐅᔨᐃᑦᑐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ
ᓴᓂᑭᓗᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᑕᓗᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᑎᑭᕋᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ

<u>ᐊᓯᖕᒋᑦ</u>

ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᐱᔨᑦᑎᕋᖅᑏᑦ ᑲᑎᒪᔨᖕᒋᑦ ᓄᓇᕗᒻᒥ

ᓄᓇᕗᒻᒥ ᓯᓚᑦᑐᖅᓴᕐᕕᒃ
ᓄᓇᕗᒻᒥ ᓇᖕᒥᓂᖅᑲᖅᑐᓄᑦ ᐊᑐᖅᑐᐊᕐᕕᒃ
ᓄᓇᕗᒻᒥ ᐃᒡᓗᓕᕆᔨᕐᔪᐊᒃᑯᑦ

ᖁᓪᓗᒃᑯᑦ ᓄᓇᕗᒻᒥ ᐊᕐᓇᐃᑦ ᑲᑎᒪᔨᖕᒋᑦ

ᐃᖅᑲᓇᐃᔭᖅᑎᓄᑦ ᐊᑦᑕᕐᓇᖅᑐᓂᒃ ᓇᓪᓕᐅᒃᑯᒫᓂᒡᓗ ᖃᐅᔨᓴᖅᑎᒃᑯᑦ ᓄᓇᕐᓯᐊᒧᑦ
ᓄᓇᕗᒻᒧᓗ