



THE CANADIAN
BAR ASSOCIATION
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August 30, 2016

Via email: fin.gsthst2016-tpstvh2016.fin@canada.ca

Tax Policy Branch
Department of Finance
90 Elgin Street
Ottawa, ON K1A 0G5

Dear Sirs/Madams:

Re: Public Consultations on July 22, 2016 Legislative and Regulatory Proposals Relating to the Goods and Services Tax / Harmonized Sales Tax

I am writing on behalf of the Sales Tax Subcommittee of the Commodity Tax, Customs and Trade Section (CBA Section) of the Canadian Bar Association to request that the public consultation period for the July 22, 2016 proposed GST/HST amendments be extended to September 27, 2016. The current deadline for providing comments on these proposed changes is August 31, 2016.

The Canadian Bar Association is a national association representing over 36,000 jurists, including lawyers, notaries, law teachers and students across Canada, and among our primary objectives is seeking improvements to the law and administration of justice. The CBA Section is comprised of members from across Canada who specialize and routinely deal with, and advise on transaction tax matters, including GST/HST, sales tax, and excise duties.

Reasons for Requested Extension

We support the Department of Finance's ongoing and continuing efforts to improve and refine the GST/HST legislation and its associated regulations, and appreciate the opportunity to contribute through the public consultation process. The proposed amendments released on July 22, 2016 address several issues that have been of concern for our members and the citizens and organizations we advise, including:

- The application of GST/HST to pension plans and the use of mater trusts or master corporations;
- Clarification to the application of GST/HST to certain pension plans and financial institutions;
- The extension of the GST/HST rules for selected listed financial institution to group trusts for RESPs;

- Revisions and modernization of the GST/HST drop-shipment rules;
- Modernization of the application of GST/HST to supplies of municipal transit services; and
- A series of housekeeping and technical amendments.

Those proposed changes total more than 110 pages of legislative amendments.

The CBA Section wishes to support the Department in its efforts to improve, modernize and refine the GST/HST legislation. However, given the level of detail and length of the material, and the fact that the public consultation period fell during the summer holiday period, our members have had insufficient opportunity for a coordinated review of the proposed changes.

To provide time for that careful review and to allow for meaningful feedback to the Department, we request that the public consultation period be extended to September 27, 2016.

This date would:

- (a) allow our members from across the country to individually review the proposed amendments and then regroup in September to properly review the 119 pages of proposed amendments to consider their practical implications;
- (b) match the closing date of September 27, 2016 for the public consultation period for income tax amendments that were announced on July 29, 2016, one week following release of the GST/HST proposed amendments.

Thank you for your consideration of our request.

Yours truly,

(original letter signed by Gaylene Schellenberg for Maurice J. Arsenault)

Maurice J. Arsenault
Chair, Commodity Tax, Customs and Trade Section

cc. Annie Donolo: Annie.Donolo@canada.ca
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