

FINDING AID: 16-43

RECORD GROUP: RG 16 - Department of National Revenue

SERIES: Bulletins, Circulars and News

BAN Number/BOX: 2000-01429-1 - boxes 1-2

DESCRIPTION: The finding aid is composed of bulletins, circulars and news.

INSTRUCTIONS: The following information is required to order a box:

BAN No.:

Box No.:

DATE: March 2001

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Un astérisque indique que les Nouvelles de la TPS/TVH sont publiées qu'ÉLECTRONIQUE SEULEMENT.

Nouvelles de l'Accise - TPS N° 1	juin 1991
Nouvelles de l'Accise - TPS N° 2	septembre 1991
Nouvelles de l'Accise - TPS N° 3	décembre 1991
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Nouvelles de l'Accise - TPS N° 16	printemps 1995
Nouvelles de l'Accise - TPS N° 17	été 1995
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automne 1999
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automne 2000*

EXCISE TAXES AND SPECIAL LEVIES MEMORANDA SERIES

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BOX 1

TECHNICAL INFORMATION BULLETINS

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- B-002 Coupons and Bottle Deposits
- B-003 Cash Registers
- B-004 FST Rebates: Alcoholic Beverages and Soft Drinks
- B-005 Single Servings
- B-006 Application of the Goods and Services Tax to Provincial Governments
- B-007 The Amalgamations and Windings-Up Continuation (GST) Regulations
- B-008 Air Transportation Tax Order, 1990
- B-009 Artists' Representatives (GST) Regulations
- B-010 Assignment of Crown Debt Regulations
- B-011 Closely Related Corporations (GST) Regulations
- B-012 Crown Agents Regulations
- B-013 Disclosure of Goods and Services Tax Regulations
- B-014 Equivalent Courses (GST) Regulations
- B-015 Federal Sales Tax Inventory Rebate Regulations
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- B-029 Taxes, Duties and Fees (GST) Regulations
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- B-033 GST Treatment of Products and Services of a Deposit-Taking Financial Institution
- B-034 Post-1990 Adjustment to Federal Sales Tax Liability
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- B-036 Application of the Goods and Services Tax (GST) to the Federal Government
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- B-057 List of Products and Services of Trust Companies
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- B-059 Changes to the GST on Retail Food
- B-060 Listing of Taxable, Exempt and Zero-Rated Products and Services of a Deposit-Taking Financial Institution
- B-061 GST Treatment of Zero-Rated Medical Devices
- B-062 Export Documentation
- B-063 GST Treatment of Products and Services of Investment Dealers
- B-064 The GST and Claiming a Rebate for Eligible Short-Term Accommodation
- B-065 The Six-Point Plan on GST Simplification
- B-066 Grandfathered Leases
- B-067 Goods and Services Tax Treatment of Grants and Subsidies
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- B-069 Goods and Services Tax Treatment of Imports by Exporters of Processing Services (Inward Processing)
- B-070 Simplified Method of Claiming Input Tax Credits and Rebates
- B-071 Goods and Services Tax Rebate for Conventions
- B-072 Further Simplification of the GST for Small Businesses
- B-073 Sale of Freehold Mineral Titles
- B-074 Guidelines for the Reduction of Penalty and Interest in "Wash Transaction" Situations
- B-075 Proposed Changes to the GST (April 23, 1996)
- B-076 Proposed Rebate for Printed Books, Audio Recordings of Printed Books, and Printed Versions of Religious Scriptures under the GST/HST
- B-077 Transitional Provisions under the HST
- B-078 Place of Supply Rules under the HST
- B-079 Self-Assessment of the HST on Supplies Brought into a Participating Province
- B-080 Rebates of HST on Supplies made from the Participating Provinces (February 28, 1997)
- B-081 Application of the HST to Imports
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- B-085 The Point-of-Sale Rebate on Books
- B-086 Rebate for Specially-Equipped Vehicles for Persons with Disabilities

Box 1

EXCISE/GST NEWS

GST/HST News which have been published ELECTRONICALLY ONLY are indicated by an asterisk.

Excise/GST News No. 1	June 1991
Excise/GST News No. 2	September 1991
Excise/GST News No. 3	December 1991
Excise/GST News No. 4	March 1992
Excise/GST News No. 5	June 1992
Excise/GST News No. 6	September 1992
Excise/GST News No. 7	Winter 1992
Excise/GST News No. 8	Spring 1993
Excise/GST News No. 9	Summer 1993
Excise/GST News No.10	Fall 1993
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TPS 200-3	Calcul du seuil des petits fournisseurs
TPS 200-4	Quand doit s'inscrire une personne?
TPS 200-5	Inscription au choix
TPS 200-6	Succursales et divisions
TPS 200-7	Droits et obligations des inscrits
TPS 200-8	Annulation de l'inscription
TPS 200-9	Crédit transitoire
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TPS 300	Taxe sur les fournitures
TPS 300-1	Assujettissement à la taxe
TPS 300-2	Fournitures taxables
TPS 300-3	Fournitures détaxées
TPS 300-3-1	Médicaments sur ordonnance et substances biologiques
TPS 300-3-2	Appareils médicaux
TPS 300-3-3	Produits alimentaires de base
TPS 300-3-4	Agriculture et pêche
TPS 300-3-5	Exportations
TPS 300-3-6	Services aux voyageurs
TPS 300-3-7	Les services de transport
TPS 300-3-8	Organismes internationaux et représentants
TPS 300-3-9	Services financiers (Fournitures détaxées)
TPS 300-4	Fournitures exonérées
TPS 300-4-1	Immeubles
TPS 300-4-2	Services de santé
TPS 300-4-3	Services d'enseignement
TPS 300-4-4	Services de garde d'enfants et de soins personnels
TPS 300-4-5	Services d'aide juridique
TPS 300-4-6	Organismes du secteur public
TPS 300-4-7	Services financiers (Fournitures exonérées)

1991-1993

1990-1994

TPS 300-4-8	Traversiers, routes et ponts à péage
TPS 300-5	Lieu de la fourniture
TPS 300-6	Moment d'assujettissement de la fourniture
TPS 300-6-1	Règle générale
TPS 300-6-2	Paiements
TPS 300-6-3	Factures
TPS 300-6-4	Conventions écrites
TPS 300-6-5	Immeubles
TPS 300-6-6	Fournitures continues
TPS 300-6-7	Paiements partiels
TPS 300-6-8	Arrhes
TPS 300-6-9	Ventes en consignation
TPS 300-6-10	Appareils automatiques
TPS 300-6-11	Règle de primauté
TPS 300-6-13	Contrats de construction
TPS 300-6-14	Retenues (10 jan/92)
TPS 300-6-15	Valeur invérifiable
TPS 300-6-16	Fournitures combinées
TPS 300-7	Valeur de la fourniture
TPS 300-7-6	Remises des fabricants
TPS 300-7-7	Publicité en coopération
TPS 300-7-8	Paiements anticipés ou en retard
TPS 300-7-10	Devise étrangère
TPS 300-8	Produits importés
TPS 300-9	Services et biens incorporels importés
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TPS 400	Crédits de taxe sur les intrants
TPS 400-1-1	Crédit intégral de taxe sur les intrants
TPS 400-1-2	Documents requis
TPS 400-2	Restrictions - Généralités
TPS 400-3-1	Début et cessation de l'inscription
TPS 400-3-2	Avantages aux salariés et aux actionnaires
TPS 400-3-2-1	Avantages relatifs à l'utilisation d'automobiles
TPS 400-3-3	Cas particuliers - Aliments, boissons et divertissements
TPS 400-3-4	Voitures de tourisme et aéronefs
TPS 400-3-5	Biens et services des institutions non financières
TPS 400-3-6	Bien meuble corporel désigné ou d'occasion
TPS 400-3-7	Cotisations relatives à l'emploi
TPS 400-3-9	Immobilisations (biens meubles)

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1990-1992

TPS 400-3-11	Indemnités et remboursements
TPS 400-4	Organismes du secteur public
TPS 500	Application et exécution (05 mai 1992)
TPS 500-1	Livres et registres (25 mars/91)
TPS 500-1-2	Registres informatisés (26 mai/93)
TPS 500-2	Déclarations et paiements
TPS 500-2-1	Exercices autorisés et périodes de déclaration
TPS 500-2-2	Acomptes provisionnels
TPS 500-2-4	Calcul de la taxe
TPS 500-2-5	Formule de rDAressement de la TPS
TPS 500-2-6	Autres déclarations de TPS
TPS 500-3	Cotisations et pénalités
TPS 500-3-1	Vérifications fiscales
TPS 500-3-2	Pénalités et intérêts (06 mars/92)
TPS 500-3-2-1	Annulation ou renonciation - pénalités et intérêts
TPS 500-3-3	Perception et exécution
TPS 500-3-4	Indication volontaire
TPS 500-4-1-2	Organisateurs de voyages
TPS 500-4-1-3	Congrès (11 avril/94)
TPS 500-4-2	Remboursements aux municipalités
TPS 500-4-3	Universités, administrations scolaires et collèges publics
TPS 500-4-4	Administrations hospitalières
TPS 500-4-5	Remboursement pour habitations et autres immeubles
TPS 500-4-5-1	Remboursements de la TPS pour habitations neuves transférés aux constructeurs
TPS 500-4-5-2	Remboursements de la TVF pour habitations neuves cédés aux constructeurs
TPS 500-4-6	Dépenses de salariés et d'associés
TPS 500-4-8	Organismes à but non lucratif
TPS 500-4-9	Organismes de bienfaisance
TPS 500-6-2	Gouvernements provinciaux
TPS 500-6-6	Transactions chevauchantes
TPS 500-6-9	Règle générale anti-évitement
TPS 500-6-10	Jeux d'argent, paris et jeux de hasard
TPS 500-7	Interaction entre la Loi sur la taxe d'accise et la Loi de l'impôt sur le revenu
TPS 600	Mesures spéciales
TPS 600-1	Méthodes comptables simplifiées - produits alimentaires de base

1990-1994

1990-1994

TPS 600-2	Méthode rapide spéciale de comptabilité à l'intention des organismes de bienfaisance, des organismes à but non lucratif admissibles et des organismes déterminés de services publics
TPS 600-4	Méthodes comptables simplifiées à l'intention des petites entreprises
TPS 700	Services financiers
TPS 700-2	Définition d'«effet financier»
TPS 700-3	Définition d'«institution financière désignée»
TPS 700-4	Institutions financières visées par la règle du seuil
TPS 700-5-1	Répartition des CTI pour les institutions financières
TPS 700-5-2	Choix visant les fournitures exonérées (5 déc/91)
TPS 700-5-3	Caisses de crédit (31 juillet 1992)
TPS 700-5-5	Escompteurs d'impôt (29 septembre 1992)
TPS 700-5-6	Crédits de taxe sur les intrants et sociétés de portefeuille, prises de contrôle, et personnes morales à paliers multiples
TPS 700-5-10	Traitement sous le régime de la TPS des règlements de sinistres
TPS 700-5-12	Agents et courtiers d'assurances
TPS 800	Autres taxes et droits
TPS 800-1	Taxes d'accise
TPS 800-2	Droits d'accise
TPS 800-4	Taux des taxes
TPS 900	Remboursement de la taxe de vente fédérale à l'inventaire
TPS 900-1	Habitations neuves

Box Number 2**Charities — Information Circulars/Bulletins/Publications/Newsletters****Information Circulars**

Information Circular - Gifts to Certain Charitable Organizations Outside Canada 84-3R5 - May 31, 2000
(English and French) - www.cca-adrc.gc.ca

Information Circular — Books and Records Retention/Destruction No. IC78-10R3 - October 5, 1998
(English and French)

Income Tax Information Circular - Customized Forms - Returns and Information Slips 97-2 (English and French) November 4, 1997

Income Tax Information Circular - Directors' Liability — Section 227.1 of the Income Tax Act and Section 323 of the Excise Tax Act 89-2R (English and French) June 27, 1997

Information Circular - Scientific Research and Experimental Development 86-4R3 (Bilingual) May 24, 1994

Income Tax Information Circular - Customs and Facsimile Tax Forms 93-4 (Bilingual) December 31, 1993

Information Circular - Scientific Research and Experimental Development 86-4R2 Supplement 2
(Aerospace Industry Application Paper) - Bilingual - April 10, 1992

Income Tax Information Circular - Guidelines for Refunds Beyond the Three-Year Period 92-3 (Bilingual)
March 18, 1992

Income Tax Information Circular - Guidelines for the Cancellation and Waiver of Interest and Penalties 92-2 (Bilingual) March 18, 1992

Income Tax Information Circular - Guidelines for Accepting Late, Amended or Revoked Elections 92-1 (Bilingual) March 18, 1992

Income Tax Information Circular - Contributions to a Registered Political Party Or To A Candidate At A Federal Election 75-2R4 - January 17, 1992 (Bilingual)

Information Circular - Scientific Research and Experimental Development 86-4R2 Supplement 1
(Automotive Industry Application Paper) - Bilingual - June 28, 1991

Information Circular - General Anti-Avoidance Rule 88-2 Supplement 1 July 13, 1990 (Bilingual)

Income Tax Information Circular - Gifts in Right of Canada IC84-03R4 (English) - September 5, 1989 - www.cca-adrc.gc.ca

Information Circular — Books and Records Retention/Destruction No. 78-10R2 - July 14, 1989 (Bilingual)

Information Circular - General Anti-Avoidance Rule Section 245 of the Income Tax Act 88-2 (Bilingual)
October 21, 1988

Income Tax Information Circular - Gifts in Right of Canada 84-3R3 (Bilingual) - January 23, 1987

Information Letter, Information Circular 87-1 — Registered Charities - Ancillary and Incidental Political Activities (Bilingual)

Income Tax Information Circular - Gifts in Right of Canada 84-3R2 (Bilingual) - January 24, 1986

Information Circular — Registered Charities: Operating a Registered Charity No. 80-10-R - December 17, 1985 (Bilingual)

Information Circular - The Tax Audit - 71-14R3 - June 18, 1984 (Bilingual)

Information Circular — Books, Records and Other Requirements for Taxpayers Having Foreign Affiliates - 77-9R - June 22, 1983 (Bilingual)

Income Tax Information Circular - IC77-6 Registered Charities: Designation as Associated Charities - April 18, 1977 (Bilingual) www.ccr-a-adrc.gc.ca

Income Tax Information Circular - Tuition Fees and Charitable Donations Paid To Privately Supported Secular And Religious Schools 75-23 - September 29, 1975

Newsletters

Registered Charities Newsletter - Autumn 1991 (English and French)

Registered Charities Newsletter - Spring 1992 - No. 2 (English and French)

Registered Charities Newsletter - Winter 1992-93 - No. 3 (English and French)

Registered Charities Newsletter - Spring 1994 -No. 4 (English and French)

Registered Charities Newsletter - Winter 1995-96 No. 5 (English and French)

Registered Charities Newsletter - Summer 1996 - No. 6 (English and French)

Registered Charities Newsletter - Autumn 1996 - Special Release (English and French)

Registered Charities Newsletter - Summer 1998 - No. 7 (English and French)

Registered Charities Newsletter - No. 8 (English and French)

Registered Charities Newsletter - No. 9 (English and French) *JUN 2000*

Bulletins

Interpretation Bulletin - Income Tax Act (Clergy Residence Deduction) IT 141R May 4, 2000 (Bilingual)

Interpretation Bulletin - Income Tax Act (Gifts and Official Donation Receipts) - It-110R3 - June 20, 1997 (English and French)

Interpretation Bulletin - Income Tax Act (Trusts - Capital Gains and Losses and the Flow-Through of Taxable Capital Gains to Beneficiaries) IT-381R3 - February 14, 1997 (English and French)

Interpretation Bulletin - Income Tax Act (Annuities Purchased from Charitable Organizations) IT-111R2 - Special Release, February 10, 1997 (English and French)

Interpretation Bulletin - Income Tax Act Tuition Tax Credit IT - 516R2 (English and French) - December 9, 1996

Interpretation Bulletin - Income Tax Act Education Tax Credit - IT-515 R2 (English and French) - December 9, 1996

Interpretation Bulletin - Income Tax Act - Disposition of Cultural Property to Designated Canadian Institutions - IT-407R4 (English and French), November 7, 1996

Interpretation Bulletin - Income Tax Act (Policyholders' Income from Life Insurance Policies) IT-87R2 - February 15, 1996 (English and French)

Interpretation Bulletin - Income Tax Act - Inter-Vivos Gift of a Capital Property to Individuals Directly or Through Trusts - February 12, 1996 - IT-209R Special Release (Bilingual)

Interpretation Bulletin - Income Tax Act (Annuities Purchased from Charitable Organizations) IT-111R2 - September 22, 1995 (English and French)

Interpretation Bulletin - Income Tax Act - Meaning of Arm's Length - IT-419R (English and French), August 24, 1995

Interpretation Bulletin - Income Tax Act (Visual Artists and Writers) IT-504R2 - August 9, 1995

Interpretation Bulletin - Income Tax Act (Gifts of Capital Properties to Charity and Others) IT-288R2 - January 16, 1995 (English and French)

Interpretation Bulletin - Income Tax Act (Scholarship, Fellowships, Bursaries, Prizes, and Research Grants) IT-75R3 - October 4, 1993 (Bilingual)

Interpretation Bulletin - Income Tax Act (Change of Fiscal Period) IT 179R May 28, 1993 (Bilingual)

Interpretation Bulletin - Income Tax Act (Taxable Dividends from Corporations Resident in Canada) IT-67R3 - May 15, 1992 (Bilingual)

Interpretation Bulletin - Income Tax Act (Corporations: Association and Control - After 1988) IT- 64R3 - March 9, 1992 (English and French)

Interpretation Bulletin - Income Tax Act - Gift to a Charity of a Residential Interest in Real Property or an Equitable Interest in a Trust IT 226R (Bilingual) November 29, 1991

Interpretation Bulletin - Payments of Income and Capital Combined IT-26R3 - October 7, 1991

Interpretation Bulletin - Gifts of Individuals of Life Insurance Policies as Charitable Donations IT -244R3 (Bilingual) September 6, 1991

Interpretation Bulletin - Income Tax Act (Disposition of Income Interest in a Trust - IT-385R2 - May 17, 1991 (Bilingual)

Interpretation Bulletin - Income Tax Act (Non-Profit Organizations - Taxation of Income from Property) IT-83R3 - October 31, 1990 (Bilingual)

Interpretation Bulletin - Income Tax Act (Gifts in Kind to Charity and Others) IT-297R2 - March 21, 1990 (Bilingual)

Interpretation Bulletin - Special Release (Non-Profit Organizations) - IT 496 - June 16, 1989 (Bilingual)

Interpretation Bulletin - Income Tax Act (Director's, Executor's and Juror's Fees) IT-377R - January 27, 1989 - Bilingual

Interpretation Bulletin - Income Tax Act (Indirect Payments) IT-335R - September 11, 1985 (Bilingual)

Interpretation Bulletin - Income Tax Act - Inter-Vivos Gift of a Capital Property to Individuals Directly or Through Trusts - May 18, 1983 - IT-209R (Bilingual)

Interpretation Bulletin - Income Tax Act (Non-Profit Organizations) - IT 496 - February 18, 1983 (Bilingual)

Interpretation Bulletin - Income Tax Act (Payments to Lottery Ticket Vendors) IT-404R - March 31, 1981 (Bilingual)

Interpretation Bulletin - Income Tax Act (Adventure or Concern in the Nature of Trade) - IT 459 - September 8, 1980 (Bilingual)

Interpretation Bulletin - Income Tax Act - Winding Up of a Non-Profit Organization - IT-409 (Bilingual), February 27, 1978

Interpretation Bulletin - Income Tax Act (Vow of Perpetual Poverty) IT-86R - September 8, 1975 (Bilingual)

Interpretation Bulletin - Income Tax Act (Capital Property Owned on December 31, 1971 - Fair Market Value (Bilingual) April 23, 1974 (Bilingual)

Interpretation Bulletin - Income Tax Act (Wage Loss Replacement Plans) IT-54 July 14, 1972 (Bilingual)

Publications

Supporting Canada's Charities 96-244 (T244) - Bilingual

Gifts and Income Tax - P113 (E) Rev. 99 1920

Les dons et l'impôt - P113 (F) Rev. 99 1921

Tax Advantages of Donating to Charity RC4142(E) 1507

Avantages fiscaux liés aux dons à des organismes des bienfaisance RC4142(F) 1508

Auditing Charities (Bilingual) - T4118 1252

Completing the Registered Charity Information Return T4033 (E) Rev.00 2159

Comment Remplir la déclaration de renseignements des organismes de bienfaisance enregistrés T4033 (F). Rév. 00 2160

Registering a Charity for Income Tax Purposes T4063 (E) Rev. 00 2780

L'enregistrement d'un organisme de bienfaisance aux fins de l'impôt sur le revenu T4063 (F) Rév. 00 2781

Registered Charities: Operating Outside Canada RC4106 (E) www.cca-adrc.gc.ca

Registered Charities and *the Income Tax Act* RC4108 (E)

Les organismes de bienfaisance enregistrés et la Loi sur le revenu

Registered Charities: Community Economic Development Programs RC4143(E) 1509

Les organismes de bienfaisance enregistrés et les programmes de développement économique communautaire

Box 2

Publications Concerning Registered Plans Available in the year 2000

Guides

1998 - 2000

RC4137	Pension Adjustment Reversal Guide [E&F]
T4040	RRSPs and Other Registered Plans for Retirement [E&F]
T4084	Pension Adjustment Guide [E&F]
T4099	Registering Your Pension Plan [E&F]
T4104	Past Service Pension Adjustment Guide [E&F]

Information Circulars

1988 - 1998

IC72-13R8	Employees' Pension Plans [bil]
IC72-22R9	Registered Retirement Savings Plans [E&F]
IC72-5R	Registration of Supplementary Unemployment Benefit Plans [no]
IC74-1R5	From T2037, Notice of Purchase of Annuity with Plan Funds [bil]
IC77-1R4	Deferred Profit Sharing Plans [bil]
IC78-14R2	Guidelines for Trust Companies and Other Persons Responsible for Filing T3R-IND, T3R-G, T3RIF-IND, T3RIF-G, T3H-IND, T3H-G, T3D, T3P, T3S, T3RI and T3F Returns [no]
IC78-18R5	Registered Retirement Income Funds [E&F]
IC93-3	Registered Education Saving Plans [bil]
IC98-2	Prescribed Compensation for Registered Pension Plans [F]

Interpretation Bulletins

IT124R6	Contributions to Registered Retirement Savings Plan [E&F]
IT280R	Employees Profit Sharing Plans - Payments Computed by Reference to Profits [E]
IT280RSR	Employees Profit Sharing Plans - Payments Computed by Reference to Profits [no]

IT307R3	Spousal Registered Retirement Savings Plans [E&F]
IT320R2	Registered retirement savings plans - Qualified investments [bil]
IT415R2	Deregistration of Registered Retirement Savings Plans [F]
IT440R2	Transfer of Rights to Income [no]
IT499R	Superannuation of Pension Benefits [bil]
IT500R	Registered Retirement Savings Plans - Death of an Annuitant [E&F]
IT528	Transfers of Funds Between Registered Plans [E&F]

Newsletters

1989

89-1 Transitional Registration Rules For Pension Plans [bil]

1990

90-1 Royal Assent [bil]

1991

91-1 Transitional registration rules for pension plans [bil]

91-2 Annual Information Return (T244) [bil]

91-3 Registered Pension Plan Forms [bil]

91-5 Transitional rules and other administrative issues for pension plans [bil]

91-5R Transitional rules and other administrative issues for pension plans [bil]

1992

92-1 Actuarial Valuation Reports [bil]

92-2 Definition of Spouse [bil]

92-3R Annual Information Return (T244 Rev. 92) [bil]

92-4 Extension of Filing Deadline for 1991 T244, Registered Pension Plan
Annual Information Return [bil]

- 92-5 Pre-Reform Death Benefits [bil]
- 92-6 Pre-Reform Disability and Bridging Benefits [bil]
- 92-7 Pre-Reform Early Retirement Provisions and Post-Retirement Indexing [bil]
- 92-8R Eligible service [bil]
- 92-9 Downsizing Programs [bil]
- 92-10 Extension of Filing Deadline for Amendments to Registered Pension Plans to comply with the Legislation [E&F]
- 92-11 Maximum Pension Limits [bil &,F]
- 92-12 Commutation and Opting Out of a Pension Plan [bil&F]

1993

- 93-1 Filing Deadline Reminder [bil]
- 93-2 Foreign Service [bil]
- 93-3 Service in Canada [bil]
- 93-4 Exception to Filing Amendments for the Income Tax Act and Regulations [bil&F]
- 93-5 Surplus Allocation on Termination or Conversion of a Defined Benefit Provision [bil&F]

1994

- 94-1 Preferred Language for Pension Reform Updates [E&F]
- 94-2 Technical Questions and Answers [E&F]
- 94-3 Using assumptions to compute the present value of benefits [E&F]
- 94-4 Wind-Up Valuation Report [E&F]
- 94-5 Exhibit 1, *Plan Administrators' Past Service Pension Adjustment Guide* [E&F]

1995

- 95-1 New Approach to Plan Registration [E&F]
- 95-2 Registered Plans Division Services [E&F]
- 95-3 Actuarial Report Content [E&F]

- 95-4 New Filing Requirements for the *Registered Pension Plan Annual Information Return* [E&F]
- 95-5 Conversion of a Defined Benefit Provision to a Money Purchase Provision [E&F]
- 95-6 Specimen Pension Plans — Speeding up the Process [E]
- 95-LR Quebec Simplified Pension Plans [E]

1996

- 91-4R Registration Rules for Money Purchase Provisions [E]
- 96-1 Changes to Retirement Savings Limits [E&F]
- 96-2 Waiving the Requirement to File a *Registered Pension Plan Annual Information Return* for an Inactive Plan [E&F]
- 96-3 Flexible Pension Plans [E&F]

1998

- 98-1 Simplified Pension Plans [E&F]
- 98-2 Treating Excess Member Contributions Under a Registered Pension Plan [E&F]

1999

- 99-1 Proportionality condition for pre-1990 pension benefits [E&F]
- 99-2 Registered Plans Division Address Change [E&F]

2000

- 00-01 Foreign Service Newsletter Update [no]