

CANADA – PARTICIPATING PROVINCES

PRODUCT TAXABILITY RULE CHANGES

THOMSON REUTERS TAX RESEARCH

AUGUST 2014 CONTENT UPDATE #1

Product Taxability Rules

The following rules have been added in the participating provinces of New Brunswick, Newfoundland, Nova Scotia, Ontario and Prince Edward Island on the non-default Non-Harmonized Product Group. The effective date for Ontario is 1 July 2010 and the effective date for Prince Edward Island is 1 April 2013. The effective date for the remaining provinces is 1 January 2010.

RULE ORDER	RATE CODE	PRODUCT NAME
7591.4661	IM	Song Books
7591.4667	IM	Sheet music
7591.4673	IM	Religious books
7591.4679	IM	Reference books
7591.4685	IM	Promotional material or annual reports
7591.4727	IM	Leisure reading books
7591.4745	IM	Encyclopedias
7591.4763	IM	Dictionaries
7591.4769	IM	Comic books
7592.1615	IM	Professional teacher resource books



RULE ORDER	RATE CODE	PRODUCT NAME
7592.1657	IM	Idea books
7592.1729	IM	Classroom activity books
7592.1747	IM	Assessment resource books
7592.1777	IM	Vocabulary activity or resource books
7592.1789	IM	Reading resource books
7592.1807	IM	Reading activity books
7592.1813	IM	Poetry resource books
7592.1831	IM	Childrens literature books
7592.1837	IM	Bible based childrens literature books
7592.1843	IM	Beginning reading books
7592.1861	IM	Problem solving activity or resource books
7592.1873	IM	Probability activity or resource books
7592.1885	IM	Logic activity or resource books
7592.1897	IM	Graphing activity or resource books
7592.1927	IM	Attribute activity or resource books
7592.1939	IM	Precalculus activity or resource books
7592.1945	IM	Calculus activity or resources books
7592.1963	IM	Government activity or resource books

RULE ORDER	RATE CODE	PRODUCT NAME
7592.1969	IM	Economics activity or resource books
7592.1981	IM	Phonics resource books
7592.2005	IM	Phonics activity books
7592.2017	IM	Tangrams activity or resource books
7592.2041	IM	Pentominoes activity and resource books
7592.2053	IM	Pattern blocks or parquetry blocks activity or resource books
7592.2203	IM	Time activity or resource books
7592.2251	IM	Money activity or resource books
7592.2287	IM	Memory books
7592.2557	IM	Biology resource or activity books
7592.2629	IM	Verb resource books
7592.2635	IM	Punctuation resource books
7592.2641	IM	Noun resource books
7592.2647	IM	Grammar resource books
7592.2653	IM	Adverb resource books
7592.2659	IM	Adjective resource books
7592.2713	IM	History resource books
7592.2737	IM	European history resource books

RULE ORDER	RATE CODE	PRODUCT NAME
7592.2743	IM	African history resource books
7592.2923	IM	Geometry activity or resource books
7592.3055	IM	Geography resource or activity books
7592.3091	IM	Pentominoes activity book
7592.3145	IM	Fraction activity books
7592.3697	IM	Activity or resource books for working with early math manipulatives
7592.3829	IM	Middle school curriculum resource or idea books
7592.3847	IM	High School curriculum resource or idea books
7592.4135	IM	Sunday school activity resource books
7592.4177	IM	Bible based resource or activity books
7592.4357	IM	Genetics books
7592.4393	IM	Subtraction activity or resource books
7592.4399	IM	Numeration activity or resource books
7592.4423	IM	Multiplication activity or resource books
7592.4447	IM	Division activity or resource books
7592.4465	IM	Addition activity or resource books
7592.4495	IM	Base ten or place value activity or resource books
7592.4549	IM	Alphabet resource books

RULE ORDER	RATE CODE	PRODUCT NAME
7592.4591	IM	Alphabet activity books
7592.4615	IM	Algebra activity or resource books

Please contact Customer Support with any questions.