

Canadian Tax Decisions & Resources

Income Tax (Federal & Provincial) - HST/GST - International Tax http://ita-annotated.ca/RecentDecisions

Internal Guides

As mentioned earlier, the ITA is a complex piece of legislation. When reading provisions and interpreting them, one needs to pay attention to a number of matters internal to the ITA. These are: (1) Defined terms; (2) Prescribed matters; (3) Deeming Provisions; (4) "For greater certainty"; (5) Cross-references; (7) Headings and Marginal Notes; (8) Combination of words.

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