

## **Canadian Tax Decisions & Resources**

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

## **Combination of Words**

Certain words and combination of words are employed throughout the ITA. Understanding what they indicate will be of great use when interpreting and applying the ITA. These include:

When the phrase "For Greater Certainty" is used in the ITA, it generally signals that the ITA was amended to insert this provision "For Greater Certainty" to deal with a decision of the court that was inconsistent with the desired interpretation of the ITA.

"And"

1/1