

## Government Publications

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### Government Tax Documents

Government publication are secondary sources. They are non-binding pronouncements by administrative bodies (usually) laying out how they will interpret and apply the legislation in question. However, reliance on such pronouncements, if they are in conflict with the statute or regulations, will not lead to a result other than one that the statute or regulation requires, as "representations made by the Minister's agents are not binding on the Minister unless they conform to the Act." [Therrien v. The Queen, 2004 TCC 791](#). Note that such pronouncements may give rise to rights (currently only procedural) under the Administrative Law doctrine of Legitimate Expectations.

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For Canadian domestic purposes, the two most important sources of government publication are those from the CRA and those from the Department of Finance. Internationally, the materials published by the OECD are very persuasive.

### Canada Revenue Agency ([website](#))

- [Income Tax Folios](#)
- [Income Tax Information Circulars](#)
- [Income Tax Interpretation Bulletins](#)
- [Advanced Income Tax Rulings](#)
- [Income Tax Technical Interpretations](#) and other [Interpretations](#)
- [Income Tax Technical News](#)
- Application Policies
- [Tax Forms](#)
- [Tax Guidelines](#)
- [CRA Pamphlets](#)
- [News Releases](#)
- [International Financial Reporting Standards](#) related documents
- [Other Publications](#) and [Topics](#) and [Documents](#)
- Various [Rates](#) (Income Tax Rates, Prescribed Rates, etc)

### Department of Finance ([website](#))

- Technical Notes
- [Explanatory Notes](#)

- [Federal Budget Papers](#)
- [Tax Treaties](#) and [Tax information Exchange Agreements](#)
- Regulatory Impact Analysis Statements - [Archives](#)
- [Tax Expenditure Reports](#)
- [Fiscal Reference Tables](#)
- [Historical Tax Legislation Information](#)
- [Tax Treaty Developments](#)
- [News Releases](#)
- Other [Documents](#) and [Publications & Reports](#)

Parliament of Canada ([website](#))

- [House of Common Debates](#) (Hansard)
- [Parliamentary Business](#) (Chamber, committees, Bills)

**OECD Documents** ([website](#))

- [Model Tax Convention on Income and Capital](#)
- [OECD Transfer Pricing Guidelines](#)

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