

## Primary Sources

Author : admin

[\[For a detailed review of tax research read this paper\]](#)

Primary sources consist of Statutes, Regulations, Remission Orders, and Case Law. These are the authoritative sources of the Law. **Note** that this list is both incomplete and does not include relevant provincial statutes.

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### Legislation and Regulations

- [Constitution Act, 1867](#) - ([CanLii](#)) - (see ss. 53 - 57, 91(3), 92(2))
- [Income Tax Act, RSC 1985 C 1 \(5th Supp\)](#) - ([CanLii](#))
- [Income Tax Application Rules, RSC, 1985 c 2 \(5th Supp\)](#) - ([CanLii](#))
- [Income Tax Conventions Interpretation Act, RSC 1985 c I-4](#) - ([CanLii](#))
- [Income Tax Regulations, CRC c 945](#) - ([CanLii](#))
- [Interpretation Act, RSC 1985 C I-21](#) - ([CanLii](#))
- [Financial Administration Act, RSC 1985, c F-11](#) - ([CanLii](#))
- [Excise Act, RSC 1985, c E-14](#) - ([CanLii](#))
- [Excise Act, 2001, SC 2002, c 22](#) - ([CanLii](#))
- [Financial Services \(GST/HST\) Regulations, SOR/91-26](#) - ([CanLii](#))
- [Excise Tax Act, RSC 1985, c E-15](#) - ([CanLii](#))
- Other [Relevant Legislation](#)

### Case law

- [Tax Court of Canada Decisions](#) - ([CanLii](#))
- [Federal Court of Appeal Decisions](#) - ([CanLii](#))
- Supreme Court of Canada - Leave Applications - ([CanLii](#))
- [Supreme Court of Canada Decisions](#) - ([CanLii](#))

### Remission Orders

- [Income Earned in Quebec Income Tax Remission Order, 1982, SOR/83-96](#) - ([CanLii](#))
- *Income Earned in Quebec Income Tax Remission Order, 1982, SOR/83-96* - ([CanLii](#))
- *I.O.S. Income Tax Remission Order, CRC, c 770* - ([CanLii](#))
- [Indian Income Tax Remission Order, SI/93-44](#) - ([CanLii](#))

- Indian Income Tax Remission Order, SI/93-166 - ([CanLii](#))
- Other remission orders can be found on the Justice Laws [Consolidated Regulations](#) page

**Sas Ansari, BSc BEd PC JD LLM PhD (exp) CPA In-Depth Tax 1, 2 &3**

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