

Introducing

# TAXNET PRO

Simplify the world of tax complexity

*In a world teeming with information,  
the critical skill is connecting the dots*

## Taxnet Pro high performance tax research

Thomson Reuters® Taxnet Pro offers a number of subscriptions tailored to the tax practitioner who must have the most current tax information and analysis in the areas of federal income tax, provincial taxes, and GST/HST. Taxnet Pro helps you stay informed through up-to-the-minute tax news, with breaking tax developments delivered through special alerts.

Seven powerful resources — Corporate Tax Centre, Tax & Estate Planning Centre, Federated Press Centre, Tax Disputes & Resolution Centre, Customs & Excise Centre, Reference Centre, and APFF Centre — are specialty areas within Taxnet Pro that provide you with the information and solutions you need to make informed business decisions.

### Federal income tax

In-depth coverage includes legislation, administrative materials, commentary, and case law.

- Income Tax Act and Regulations, Remission Orders
- Income Tax Folios, Interpretation Bulletins, Information Circulars, and Income Tax Technical News
- Treaties, TIEAs, and Social Security Agreements
- Federal Income Tax Forms (fillable) and Guides
- Finance Comfort Letters
- Federal Budgets
- Tax Rates and Reference Tables
- CRA Views, Views in Focus, and unofficial CRA Views translations
- Case Law
- Canadian Tax Foundation articles
- Canada Tax Service, McCarthy Tétrault
- Canadian Tax Foundation: Perspectives on Tax Law & Policy
- Canadian Tax Foundation: Tax for the Owner-Manager
- Includes the newsletters: *Tax Times*, *Blakes on Canadian Tax Controversy & Tax Litigation*, *Arbitrary Assessment*, *Tax Hyperion*, and *Pound's Tax Case Notes*
- Tax Practitioners' Forum
- Canadian Petroleum Tax Journal
- Sherman's Notes on Income Tax
- Krishna, Fundamentals of Canadian Income Tax
- Li, Magee & Wilkie, Principles of Canadian Income Tax
- And much more

### Provincial tax

In-depth coverage includes relevant provincial and territorial legislation, administrative materials, commentary, and case law including:

- Personal Income Tax
- Carbon Tax
- Corporate Tax
- Employer Health Tax
- Family Law Acts
- Payroll
- Income and Capital Tax
- Sales Tax
- Health
- Land Transfer
- Tobacco Tax
- Fuel and Gasoline Tax
- Mining Tax
- Property Related Acts
- Pension Related Acts
- Procedural Acts
- Provincial Income Tax Bulletins, Notices, News Releases & Guides
- Provincial Tax Forms (fillable)

- Budgets for every province and territory
- Case Law
- Annotations and Histories
- Government Directories
- Tax Rates and Reference Tables
- Tax Practitioners' Forum
- Tax Executive Institute
- Commentary on each province/territory in Provincial Corporate Tax Overview
- Includes the newsletters: *Provincial and Territorial Tax News*, *Tax Hyperion*, and *Arbitrary Assessment*
- And much more

### GST/HST

In-depth coverage includes legislation, administrative materials, commentary, and case law.

- GST Legislation (Excise Tax Act), GST Regulations & Remission Orders
- Excise Tax Act-related Tables of Concordance
- Customs Act, Excise Act, Interpretation Act, and Tax Court of Canada Act
- GST-related Case Law
- GST Memoranda, Bulletins, Policy Statements, Info Sheets & Notices, etc.
- GST/HST Guides and Forms
- All other GST/HST-related Government Documents, Releases, Manuals & Publications
- Headquarters Letters
- Budgets
- Case Law
- David Sherman's Notes on Excise Tax Act and GST Regulations
- Canada GST Service, David Sherman
- Includes the newsletters *GST/HST Times*, and *GST/HST Case Notes*
- Tax Practitioners' Forum
- Tax Rates and Reference Tables
- And much more

### OECD materials

Gather the necessary facts on global tax management with source materials from the Organisation for Economic Cooperation and Development (OECD).

- Model Tax Convention
- Transfer Pricing Guidelines
- Recommendations of the Council
- Country Economic Surveys
- News releases
- Discussion Drafts
- BEPS Action Plan reports

# Immerse yourself with insight

## Unparalleled content: information on the move

Taxnet Pro provides access to complete primary collections and extensive analytical materials, and offers exclusive access to the current authoritative content that gives the tax professional clarity and insight into any tax issue. Authoritative tax commentary, including our exclusive analysis and commentary from McCarthy Tétrault and other leading authors, helps professionals keep up to date with changes in tax law. Whether you're a junior tax practitioner or an experienced tax specialist, our comprehensive online research service is your one-stop source for tax, legal, and regulatory research. Taxnet Pro includes essential tools and practical advice that you can use every day for the simplest to the most complex tax situation.

# Go further, faster

## Intuitive interface: get more relevant results

Taxnet Pro offers a wide variety of search templates — Pinpoint Searching, Search Within Results, Related Terms, and other capabilities — that enable you to find the right answer to your tax questions fast and with minimal effort.

Copy with Reference allows you to append to a collection of clippings — saving time during the reviewing process. Simply review documents, highlight important passages, select Copy with Reference, and it is added to the clipboard with the reference line. Move onto the next document, highlight an important passage, select Copy with Reference, and it is added under your previous clipping. Once you have completed your research, just select the email or download button to create a file of all the important information needed to support your position.

- Time saving practical tools such as the revised “copy with reference”
- Over 6 million cross-references/relationships with direct links to documents, related legislation, case law, regulations, commentary, and much more
- Pinpoint Search — users can easily access a specific document by entering its reference number
- Practice Specific Centres
- Search templates (customizable)
- Split Screen view
- Session Tracker
- English and French Interface along with ability to toggle between English and French documents
- Search assistance — “Related terms” and “Did You Mean”
- TaxNews Grid allows users to zero in on Tax News by topical area and date
- Table of Contents shows how your search hits are distributed
- Taxnet Pro allows you to search all content not just content within your subscription
- Narrow your search results by searching within results

# Corporate Tax Centre

The **Corporate Tax Centre** is tailored to fill the research and workflow needs of every corporate tax professional. It gathers information from multiple sources and organizes it into a practical format to make it easier for you to find the answers you need, instantly. Access the latest news, analysis, legislation, and government documents covering a range of practice areas, including: International tax, Transfer Pricing, Mergers and Acquisitions, SR&ED, Indirect Tax, Resource Taxation, and General Corporate Tax — all integrated into an interface built specifically for the corporate tax professional.

## **In-depth coverage includes legislation, administrative materials, commentary, and case law.**

- Interactive workflow solutions including checklists such as: Stock Options Checklist, Eligible Dividends Checklist, Property Transferred to a Canadian Partnership, Capital Dividend Election Checklist, Dissolving a Corporation Checklist, and CCPC Status & Corporate Status Checklist, among many others
- Practical Guides, Calendars, and Tracking Schedules: Capital Cost Allowance Guide, Elections Guide, and numerous federal and provincial Legislative Trackers, among many others
- Calculators on Instalment Interest, Corporate Tax Integration and CCPC Thresholds, Late-Filing Penalties and Interest Calculator, Lease Deduction, Standby Charge, CCA Map, and Tax Shield, among many others
- Tax Rates on Substantively Enacted Rates, Income and Capital Tax Rates, Automobile Limits, Vehicle Expenses - Kilometre Rates Chart, and Treaty Withholding Tax Rates, among many others
- Submissions — Tax Executive Institute (TEI), Chartered Professional Accountants of Canada (CPA), American Bar Association, New York Bar Association, and law firm submissions of comments to the OECD
- Government Directories with contact details
- Budgets
- Treaties and Agreements: Australia, United Kingdom, United States (including U.S. Competent Authority Agreements), and Barbados (not just Canada)
- Foreign Account Tax Compliance Act (FATCA) agreements, articles, guides
- Includes practice specific newsletters and executive briefs written by leading law and accounting firms, including: KPMG on Transfer Pricing, Deloitte on SR&ED, Fasken on Indirect Tax, Cassels on Mergers & Acquisitions, Thomson Reuters General Corporate Tax (various contributors), Blakes on Canadian Tax Controversy & Tax Litigation, Privately Held Companies & Taxes, Mergers & Acquisitions, From the Foreign Desk, Energy, Oil & Gas, and Mining & Metals
- Expert commentary and analysis by Vern Krishna
- Events Calendar current list of important events and dates relevant to corporate tax practice to keep you aware of upcoming events and in the know — keeps you informed about the tax community and can be used for recruiting purposes, congratulating a peer, or staying “in the loop”
- Resource Taxation practice areas on energy, mining & metals, and oil & gas
- Canadian Petroleum Tax Journal

# Tax & Estate Planning Centre

The **Tax & Estate Planning Centre** is designed specifically to meet both the research and workflow needs of the tax professional that has to consider a multitude of factors in the tax and estate planning services and estate administration-related tax services. This Centre combines exceptional tax information and superior research functionality into one convenient and comprehensive online environment.

## Coverage includes legislation, administrative materials, commentary, and case law.

- Unique Tax & Estate Planning Centre landing page designed to enhance user experience and increase research productivity, accessible in English and French
- Guides on What a Tax Planner Needs to Know about Subsection 75(2), U.S. Vacation Properties, Business Insurance Needs, Principal Residence Exemption, and much more
- More than 43 Interactive Planning Checklists, Calculators, and Authoritative Charts designed to increase user productivity
- CBA National Concordance of Estate Administration tables — compares steps in Estate Administration in the provinces and territories
- Canadian Probate Taxes table provides a comprehensive snapshot of probate fees payable in each province and territory
- CRA Round-ups are categorized topically in the table of content and easily accessible (Summaries of estate-personal tax related income tax rulings)
- Numerous exclusive authoritative commentaries (including Articles) on Estate Planning and administrative issues, written by well-known authors
- Selected Non Tax Cases on estate planning and administration
- Exclusive Tax Experts Directory and Tax Experts Profile allows users to evaluate the credentials of our expert authors and provides contact information, enabling users to contact the expert directly for more information or clarification
- Relevant Government Publications to prevent Practitioners sifting through thousands of CRA policy documents to find the correct information
- Case law & legislation for the tax professional providing personal & estate planning services

- Plain Language Glossary of Estate Terms
- Newsletters including:
  - Border Crossings
  - Taxes & Wealth Management
  - Blakes on Canadian Tax Controversy & Tax Litigation
  - Privately Held Companies & Taxes
  - Ameri-Can Tax Talk Newsletter

**Taxation and Estate Planning** — Catherine Brown describes tax laws affecting estate planning and suggests techniques to manage tax consequences. The text includes in-depth analysis of areas such as: taxation in the year of death, taxation of the estate, testamentary trusts and beneficiaries, will planning, gifts and trusts, estate freezing, buy/sell arrangements and international taxation, transfers as consequences of death, attribution rules, and much more.

**Practitioner's Guide to Trusts, Estates, and Trust Returns** — Grace Chow and Ian Pryor provide comprehensive in-depth commentary on tax and estate planning concepts, and an explanation and discussion of the use of various types of trusts. This guide offers clear, practical solutions and commentary for each step involved in preparing the T3 Trust Income Tax and Information Returns and Schedules.

**Canadian Taxation of Life Insurance** — Florence Marino and John Natale of Manulife Financial, Tax, Retirement & Planning Service discuss the use of business and estate planning, including income tax rules applicable to life insurance policies from both a current and historical perspective. Extensive coverage is given to various insurance strategies, their tax consequences in corporate, partnership and personal contexts, as well as the accounting implications of using these strategies.

# Federated Press Centre

Technical and concise articles and guidance, written and edited by Canada's leading tax minds, are now integrated with other Thomson Reuters content on our premier tax research service for professionals to help you quickly grasp the issues.

With the addition of the Federated Press Centre to our complete primary collections and extensive analytical materials, Taxnet Pro offers clarity and insight into any tax issue, in a variety of tax practice situations.

Be more exhaustive in your tax research and better informed of new analysis on tax issues with specialized Federated Press content. With exclusive digital access to the deep archives and future issues of Federated Press tax journals, you can provide your clients with better, more informed, tax services.

## ***Federated Press content includes:***

### **Archives of the following journals:**

- Corporate Tax Planning Series
  - Business Vehicles
  - Corporate Finance
  - Corporate Finance
  - Corporate Structures & Groups
  - International Tax Planning
  - Resource Sector Taxation
  - Sales & Use Tax
  - Tax Litigation
- Personal Tax Planning Series
  - Personal Tax & Estate Planning
  - Insurance Planning
  - Taxation of Executive Compensation and Retirement

### **Future issues of the following series and journals updated, four times per year:**

- Corporate Tax Planning Journal Series
  - Corporate Finance — Tax issues in corporate finance
  - Corporate Structures and Groups — Tax aspects of structuring and restructuring corporations and other business entities
  - International Tax Planning — The international aspects of tax planning
  - Resource Sector Taxation — Tax issues of interest to the resource sector
  - Sales Tax, Customs & Trade — Canadian commodity tax developments, including the GST/HST, excise taxes, and provincial sales taxes
  - Tax Litigation — Litigation issues for tax practitioners
- Personal Tax Planning Series
  - Personal Tax and Estate Planning — Effective tax planning for estates, trusts, and individuals
  - Insurance Planning — The financial, actuarial, and tax aspects of insurance
  - Taxation of Executive Compensation and Retirement — The design of tax-effective compensation for executives

# Tax Disputes & Resolution Centre

## All the information and answers you need in one place for clarity and efficiency

Imagine finding a clear path through the tax disputes process — every twist and turn and decision point. The Tax Disputes & Resolution Centre has been created in collaboration with tax dispute thought leaders to provide all the relevant guidance and materials you need to efficiently identify the issues in your tax dispute and mitigate risk for your client.

## The right tools to help you obtain the best outcome quickly and cost effectively

Checklists and flow charts help you see at a glance all the aspects that you need to consider at various stages of dispute resolution to avoid costly tax mistakes.

## Know who is working on what and stay alert to defensible positions

Topics, law firms, and litigators are tracked so that you don't have to spend valuable time each week monitoring the field.

- Cases of Note — Classified by topic for easy searching, and kept up to date
- Case Tracker — Cases before the Tax Court of Canada searchable by court, location, topic, counsel, firm, industry, and date — added and updated as they make their way through the process
- Cases under Appeal — A listing of past cases under appeal

## Exclusive Practical Insights from leading tax litigators

Tap into a comprehensive understanding of the subtleties of tax procedures and the tax dispute resolution process with our exclusive Practical Insights — subject-specific commentaries written and updated by leading tax practitioners. Each 30- to 60-page dossier follows the progression of the dispute and the resolution process, beginning at the planning stage, audit and investigations through to resolution.

## Practical Insights are available in the following topics:

- Judicial Review — Peter Aprile and Yoni Moussadji
- Audits — Carmina Chan
- Books and Records — Ryan Keey
- Confidentiality & Privacy — George Alatopulos
- Differentiating the Jurisdiction Between the Federal Court and the Tax Court — David Piccolo
- Director's Liability (frequently litigated topics) — Bruce Russell and Karen Stilwell
- Drafting Pleadings — Carmina Chan
- Employee or Independent Contractor / Personal Services Businesses (frequently litigated topics) — Bruce Russell and Karen Stilwell
- Evidence — Robert McMechan, Dean Blachford, and Samuel Singer
- General — Anti-avoidance Rule (GAAR) — Vern Krishna
- Informal Procedure — Carmina Chan
- Legal Privilege — Vern Krishna
- Objections — Kay Leung, Rob Martini and Christine Ashton
- Rectification — Salvatore Mirandola
- Resolving Tax Disputes Prior to Going to Court — Peter Aprile
- Search & Seizure — David Chodikoff
- Settlement Strategies in Tax Disputes — Peter Aprile
- Tax Court Appeals — Brandon Siegal
- Tax Information Exchange Agreements — David Kerzner
- Tax Evasion — David Chodikoff
- Taxpayer Rights — Vern Krishna
- Transfer Pricing — David Chodikoff
- Trust Residency and Other Audit Issues — Gwen Benjamin and Jag Gandhi
- Voluntary Disclosure — Ryan Rabinovitch
- And many more

# Customs & Excise Centre

## Specialized information and tools for customs and international trade work

Legislative, regulatory, and court decision changes often carry significant implications for business in customs and excise international trade area. The Customs & Excise Centre on Taxnet Pro is a superior hub you won't find anywhere else, containing information from multiple sources and presented in a way that makes it easier for customs and trade professionals to retrieve — saving time and effort and reducing the risk of error and omission.

## Government documents

A comprehensive library of all publications released by the Government of Canada on Customs & International Trade including:

- Advance Rulings for Tariff Classification
- Budgets
- Canadian International Trade Tribunal
- Customs Notices
- Customs Tariff Departmental Consolidation (2017)
- D Memoranda
- Excise Tax Memoranda
- Excise and GST/HST News
- Excise (RITS)
- Fillable Forms
- Guides and Pamphlets
- Manuals & Reports
- News Releases

## Related Materials

- Concluded Free Trade Agreements
- Exploratory Trade Discussions
- Ongoing Negotiations
- Trans Pacific Partnership

## Case Law

Search decisions from the federal courts, the Supreme Court of Canada, and the Canadian International Trade Tribunal using the case law templates on Taxnet Pro. Limit your search by case Name, citation, or in a number of other ways, or search by specific subject such as "Customs" etc.

## Legislation

- *Customs Act*
- *Customs Act Regulations*
- *Customs Tariff*
- *Customs Tariff Regulations*

- Remission Orders (new Format)
- *Special Import Measures Act*
- SIMA Regulations
- And more

## Commentary

Our authors regularly contribute insights and updates on key Customs & International trade issues and opportunities — from suggestions on domestic to international trade strategies. You can browse or search our database of articles and other key insights using our search templates.

- Articles
- Doing Business In
- Glossary of Terms
- Newsletters

*The Annotated Customs Act*, written by Daniel Kiselbach, B.A., J.D., is a resource that customs professionals rely on. This work contains section-by-section commentary explaining the meaning of each provision and how it operates in practice. The author has provided legal advice and representation respecting Canadian customs, excise, trade, and taxation matters for more than 21 years.

*Canadian Customs Compliance Handbook* from Bennett Jones, written by Darrel H. Pearson, Partner provides you with an overview of legal and administrative issues addressed on a day-by-basis by customs compliance professionals. The Handbook focuses exclusively on Canadian customs compliance and contains material dealing with the regulation of imports into and exports from Canada.

## Add-on subscription: customs and excise centre plus

### WCO Material

- The WCO Explanatory Notes 2022 edition is issued by the World Customs Organization Council and is the official classification guidelines of the trade community. This publication provides a clear, concise explanation and technical description of goods and is essential to the correct classification of goods.
- The Compendium of Classification Opinions is updated regularly by the WCO, and consists of a numerical list of the most significant and difficult classification decisions taken by the Harmonized System Committee and adopted by the World Customs Organization in order of the headings and sub-headings of the Nomenclature.



# APFF Centre

The addition of the renowned **APFF Collection** has consolidated Taxnet Pro's position as Canada's leading online tax research service.

The **APFF Collection** is a compilation of French-language commentaries prepared by experts for tax, financial, and estate planning professionals. With publications dating back to 1991, the APFF Collection comprises over 150,000 pages of engaging material.

Combined with expert financial analysis and rigorous legal commentary, access to the **APFF Collection** on Taxnet Pro will be the solution many French-speaking professionals have been looking for to enhance their productivity.

The APFF Centre is completely integrated into Taxnet Pro allowing you to link to and from the **APFF Collection** through inline hyperlinks, cross reference tabs, and links to the exclusive McCarthy Tétrault commentary and analysis.

## The APFF Centre is organized into three sections:

- Income Tax
- Consumption Tax
- Tax and Financial Planning

## In-depth coverage includes:

- The landmark APFF Annual Conference which generates commentaries from leading financial and estate planners — the centrepiece of the APFF Collection
- The *Stratégie* magazine, delivering industry news in a more accessible, page-turning format
- The *Revue de planification fiscale et financière*, the main

- academic journal of the APFF, boasting a high impact factor and rigorously researched legal commentary
- Thorough reviews of each and every Federal and Québec budget
- Countless presentations and short articles following frequently held symposiums and seminars
- Continuing professional education resources and much more.

# Court Documents

Designed to reduce frustration in finding court documents that are on point and relevant to improve the cost-effectiveness of research, Taxnet Pro's Court Documents helps tax professionals at every stage of the litigation process, from deciding whether a case is worth pursuing, to in-depth fact gathering, drafting your documents, and presenting your argument.

Court Documents provides users with easy access to court filed materials for cases reported in the Canada Tax Cases Reporter series. Canada Tax Cases reports all judgments concerning federal income taxation handed down by the Supreme Court of Canada, the Federal Court, the Tax Court, and the upper courts of the provinces.

With an intuitive, easy-to-navigate interface, the Court Documents tool offers extensive linking and cross-references so you can quickly access other related content. You can narrow your cross-references, search within them, and preview any cross-referenced document so you can be sure you haven't missed any relevant documents.

## Tax doesn't stand still. Neither does Taxnet Pro

Tax professionals rely on Taxnet Pro every day to understand complex information, make informed decisions, and use knowledge more efficiently. Taxnet Pro delivers an unsurpassed selection of outstanding industry specific news, analysis, and commentary to keep you current with important developments in the industry and legislative changes that can impact your clients. You'll have confidence knowing you're drawing from the most accurate and reliable authority.

On Taxnet Pro, you're never more than a few clicks away from the high quality content that gives you confidence your research is complete.

## Specialty solutions

Our practice-specific products have been developed specifically to match how research is done in each practice area.

**Choose one or many to meet your practice needs.**

APFF Centre  
Corporate Tax Centre  
Customs & Excise Centre  
Federated Press Centre  
Reference Centre

Tax & Estate Planning Centre  
Tax Disputes & Resolution Centre  
OECD Collection Reference Centre  
Compliance Guides



### Expert research help

Free, live telephone support to assist you with your research.



### Training options to meet your needs

Access thorough guides, videos, and tutorials with your subscription.

For more information go to:

[thomsonreuters.ca/en/taxnet-pro.html](https://thomsonreuters.ca/en/taxnet-pro.html) or call **1-800-387-5164**