

DID YOU KNOW...?

TAXNET PRO

DOCUMENT SUMMARIES

Taxnet Pro is constantly looking for ways to help the busy tax practitioner find the answers to their questions in the fastest and most efficient manner. As Taxnet Pro has over 350,000 documents, and growing, locating the document of most relevance to a particular query can be a challenge.

Analysis/Commentary --- Canada Tax Service -- McCarthy Tétrault Analysis, 2(3) -- Tax Payable by Non-Residents

Subsection 2(3) contains the second of the two general charging provisions under Part I of the Act. The first, in [subsection 2\(1\)](#), applies to all persons who were resident in Canada at any time in the year. Subsection (3) applies to persons who are not taxable under subsection (1) (ie to persons who were not resident in Canada at any time in the year). To bear the charge for tax, however, such a person must also (a) have been employed in Canada, or (b) have carried on business in Canada, or (c) have disposed of a "taxable Canadian property" at some time in the taxation year or a previous taxation year. Notwithstanding the reference to "a previous year" in the above charging provision, the non-resident's taxable income in Canada as determined under Division D is restricted to the non-resident's income for the year imputable to the prescribed Canadian sources. ([less](#))

To help in this, most documents have an associate summary which is displayed at the top of the document. This same summary is also helpfully displayed within search result lists. In both cases, the summary allows the user to quickly select which documents are the most relevant to their line of query. This value added feature is another example of how Taxnet Pro is working to meet the needs of the busy tax professional.

- 3 **** [Canada Revenue Agency Publication RC4415: 2010-2011 Annual Report to Parliament - The Administration of the Access to Information Act](#)
This annual report to Parliament is prepared under the direction of the Minister of National Revenue and the Commissioner of the Canada Revenue Agency (CRA). It describes how the CRA administered and fulfilled its obligations under the ATIA during the period April 1, 2010 to March 31, 2011. It also discusses issues of interest related to program...
Approximately 9 pages.
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- 4 **** [Tax Practitioners' Forum — International Financial Reporting Standards \(IFRS\), 2008-06-06 -- Converting to IFRS—Get Ready for Revised Accounting for Income Tax Standard](#)
In this article KPMG talks about the Canadian Accounting Standards Board's (AcSB) omnibus exposure draft "Adopting IFRS in Canada" and the move to incorporate the International Financial Reporting Standards (IFRS) into the CICA...
Approximately 5 pages.
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- 5 *** [Tax Practitioners' Forum — Research & Development, 2007-04-04 -- R&D Update: Ontario & federal budgets](#)
In this article by Deloitte & Touche LLP touches upon the Ontario government introducing a harmonized sales tax (HST) and the fact that no changes to the research and experimental development (SR&ED) tax incentive program were announced...
Approximately 1 pages.
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