

B)	Timing	71
C)	Filing Requirements	72
D)	GST Terminology	72
	(i) Persons	72
	(ii) Commercial Activity	72
	(iii) Goods	73
	(iv) Property	73
	(v) Real Property	73
	(vi) Personal Property	73
	(vii) Services	73
	(viii) Supply	73
	(ix) Supply Made in Canada	73
	(x) Taxable Supply	74
	(xi) Exempt Supply	74
	(xii) Zero-Rated Supply	74
	(xiii) Input Tax Credit	74
	(xiv) Registered Vendor	74
	(xv) Value of the Consideration for a Supply	75
	(xvi) Exports	75
	(xvii) Imports	75
	(xviii) Exempt Suppliers	75
	(xix) Wages and Salaries	75
E)	Input Tax Credits	76
	(i) Technical Paper Proposals	76
	(ii) Witnesses' Representations	79
	(iii) Committee's Conclusions and Recommendations	79
	1. Entitlement and Apportionment	79
	2. Restrictions on Credits	80
	3. Provincial Sales Tax Complications	81
F)	Documentation Requirements	82
	(i) Technical Paper Proposals	82
	(ii) Witnesses' Representations	83
	(iii) Committee's Conclusions and Recommendations	83
	1. Identification of Credit Amount	83
	2. Optional Pricing	84
G)	Direct Mail Imports	85
H)	Operational Aspects	85
	(i) Technical Paper Proposals	86
	(ii) Witnesses' Representations	86
	(iii) Committee's Conclusions and Recommendations	87
	1. Filing Requirements	87
	2. Cashflow	88
	3. Group Filing	89