(3) Where property is supplied by way of lease, licence or similar arrangement to a public service body for consideration that includes two or more periodic payments that are attributable to successive parts (each of which is referred to in this subsection as a "lease interval") of the period for which possession or use of the property is provided under the arrangement and, at any time after March 27, 1991 and in a reporting period of the body, tax in respect of the supply, calculated at a particular periodic payment, becomes payable by the body or is paid by the body without having become payable, that tax shall not be included in determining an input tax credit of the body in respect of the property for the reporting period to the extent that the body intended, at the beginning of the lease interval to which the particular periodic payment is attributable, to use the property in the course of activities engaged in by the body through a small supplier division of the body.

Liability in respect of a non-capital property

(4) Where

(a) at any time after March 27, 1991, a public service body that is a registrant begins to hold property of the body (other than capital property) for consumption, use or supply primarily in the course of activities engaged in by the body through its small supplier divisions, and

(b) immediately before that time, the body was holding the property for consumption, use or supply

(i) in the course of commercial activities of the body, and

(ii) otherwise than primarily in the course of activities engaged in by the body through its small supplier divisions,

except where subsection 129(6) or 171(3) applies, the body shall be deemed to have made, immediately before that time, a supply of the property, and, except where the supply is an exempt supply, to have collected, immediately before that time, tax in respect of the supply equal to the total of all input tax accrued in respect of the property that the body was entitled to claim at or before that time.

Deemed supply on ceasing to be a small supplier division

(5) Where property is supplied by way of lease, licence or similar arrangement to a public service body for consideration that includes two or more periodic payments that are attributable to successive parts (each of which is referred to in this subsection as a "lease interval") of the period for which possession or use of the property is provided under the arrangement and, at any time after March 27, 1991 and in a reporting period of the body, tax in respect of the supply, calculated at a particular periodic payment, becomes payable by the body or is paid by the body without having become payable, that tax shall not be included in determining an input tax credit of the body in respect of the property for the reporting period to the extent that the body intended, at the beginning of the lease interval to which the particular periodic payment is attributable, to use the property in the course of activities engaged in by the body through a small supplier division of the body.

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(5) Lorsque un bien est fourni par bail, licence ou accord semblable à un organisme de services publics pour une contrepartie qui comprend plusieurs paiements périodiques imputables à des intervalles successifs de la période pour laquelle la possession ou l'utilisation du bien est offerte en vertu de l'accord, et que, postérieurement au 27 mars 1991 et au cours d'une période de déclaration de l'organisme, la taxe relative à la fourniture, calculée sur un paiement périodique donné, devient payable par l'organisme ou est payée par lui sans qu'elle ait devenue payable, cette taxe n'est pas incluse dans le calcul d'un crédit de taxe sur les intrants de l'organisme relativement au bien pour cette période de déclaration dans la mesure où l'organisme avait l'intention, au début de l'intervalle auquel le paiement périodique est imputable, d'utiliser le bien dans le cadre des activités qu'il exerce par l'intermédiaire de ses divisions de petits fournisseurs.

Contrepartie à un bien non-capital

(4) L'organisme de services publics qui est un inscrit et qui commence, à un moment postérieur au 27 mars 1991, à détenir, pour consommation, utilisation ou fourniture principalement dans le cadre des activités qu'il exerce par l'intermédiaire de ses divisions de petits fournisseurs, un bien, autre qu'un immobilisation, qu'il détenait immédiatement avant ce moment pour consommation, utilisation ou fourniture dans le cadre de ses activités commerciales et autrement que principalement dans le cadre des activités qu'il exerce par l'intermédiaire de ses divisions de petits fournisseurs est réputé, sauf en cas d'application des paragraphes 129(6) ou 171(3), avoir fourni le bien immédiatement avant ce moment et, sauf s'il s'agit d'une fourniture exonérée, avoir perçu immédiatement avant ce moment et relativement à la fourniture la taxe égale au total des crédits de taxe sur les intrants relatifs au bien qu'il pouvait demander à ce moment ou avant.

Restriction au crédit de taxe sur les intrants