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This document provides an overview of the main features of Canada's new Goods and Services Tax (GST) for potential investors considering Canada as an investment location.

It was prepared on behalf of Canada's Investment Development Program and its participating departments: *Investment Canada, External Affairs and International Trade Canada and Industry, Science and Technology Canada.*

Although every attempt has been made to ensure accuracy, if you require more specific information, please contact the nearest Canadian Embassy, Consulate or High Commission, or Investment Canada, P.O. Box 2800, Station D, Ottawa, Ontario, K1P 6A5 Telephone (613-995-0465) FAX (613-996-2515).

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