Details

Service: Tax, Indirect Tax (GST, PST, HST, etc.) Services

Date: 12/18/2015

Time Running Out to File GST Closely Related Group Elections by December 31, 2015 - Corporate Groups

Canadian Tax Adviser

December 18, 2015

As a reminder, businesses that have GST/HST and QST closely related group elections must ensure that they file all the required forms with the CRA and Revenue Quebec by December 31, 2015. Corporations and partnerships with GST closely related elections that applied before January 1, 2015 that were still in place on that date but have not yet filed the election forms with the tax authorities have until December 31, 2015 to do so under a transitional measure included in these new rules (see *TaxNewsFlash-Canada* 2015-33, "Corporate Groups - File GST Closely Related Elections by December 31", for details).

For more information, contact your KPMG adviser.

Information is current to December 18, 2015. The information contained in this publication is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation. For more information, contact KPMG's National Tax Centre at 416.777.8500

Publications

Canadian companies may be interested in these recent publications:

- TaxNewsFlash
- Global Tax Adviser
- Canadian Tax Adviser
- Transfer Pricing Highlights
- Trade Matters
- These publications, among many others, are available at www.kpmg.ca.

© 2016 KPMG LLP, a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

KPMG International Cooperative ("KPMG International") is a Swiss entity. Member firms of the KPMG network of independent firms are affiliated with KPMG International. KPMG International provides no client services. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

KPMG On-Line Privacy Policy