



# CLE ONLINE: FINDING PRECEDENTS

THE INDEX

  
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# THE INDEX

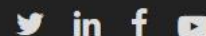
Use the index when you want to do more research on a specific aspect of your topic.

# SCENARIO

Does the British Columbia Real Estate Practice Manual have information about adjusting for GST in a Purchaser's Statement of Adjustments?

# Click on Practice Manuals

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Commentary: To find the British Columbia Real Estate Practice Manual we must first click on the Practice Manuals tab.

# Click on the British Columbia Real Estate Practice Manual

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- [Advising British Columbia Businesses](#)
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- [Practice Before the Registrar](#)
- [Provincial Court Small Claims Handbook](#)
- [Public Guardian and Trustee Handbook](#)

Commentary: After clicking on the link for the British Columbia Real Estate Practice Manual you will be able to search its index.

# Click on the Index

The screenshot shows a web browser window with the following breadcrumb trail: CLE Online > Online Practice Manuals > British Columbia Real Estate Practice... > Manual abstract. The left sidebar contains a navigation menu with the following items: Search within Book, Front Matter, Chapters, Forms & Precedents, Checklists, Index (expanded), and Cases Cited. The Index section is expanded to show a list of topics, including Societies, Solicitors, Special Compensation Fund, Speculation and vacancy tax, Squatters, and Statements of adjustments. The main content area is titled "British Columbia Real Estate Practice Manual" and contains a description of the manual's content, a list of topics covered, and information about the manual's format and subscription options.

CLE Online > Online Practice Manuals > British Columbia Real Estate Practice... > Manual abstract

Search within Book

Front Matter

Chapters

Forms & Precedents

Checklists

Index

[A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#)  
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- Societies (*see* Corporations)
- Solicitors (*see* Lawyers)
- Special Compensation Fund (*see* Licensees)
- Speculation and vacancy tax,  
1.18 4.84 5.5 5.70 8.50
- Squatters,  
7.5 7.16
- Statements of adjustments,
  - Adjustment date,

Cases Cited

## British Columbia Real Estate Practice Manual

This practical guide leads you through the necessary steps of a residential conveyance and examines the leading case law on relevant topics. The manual includes:

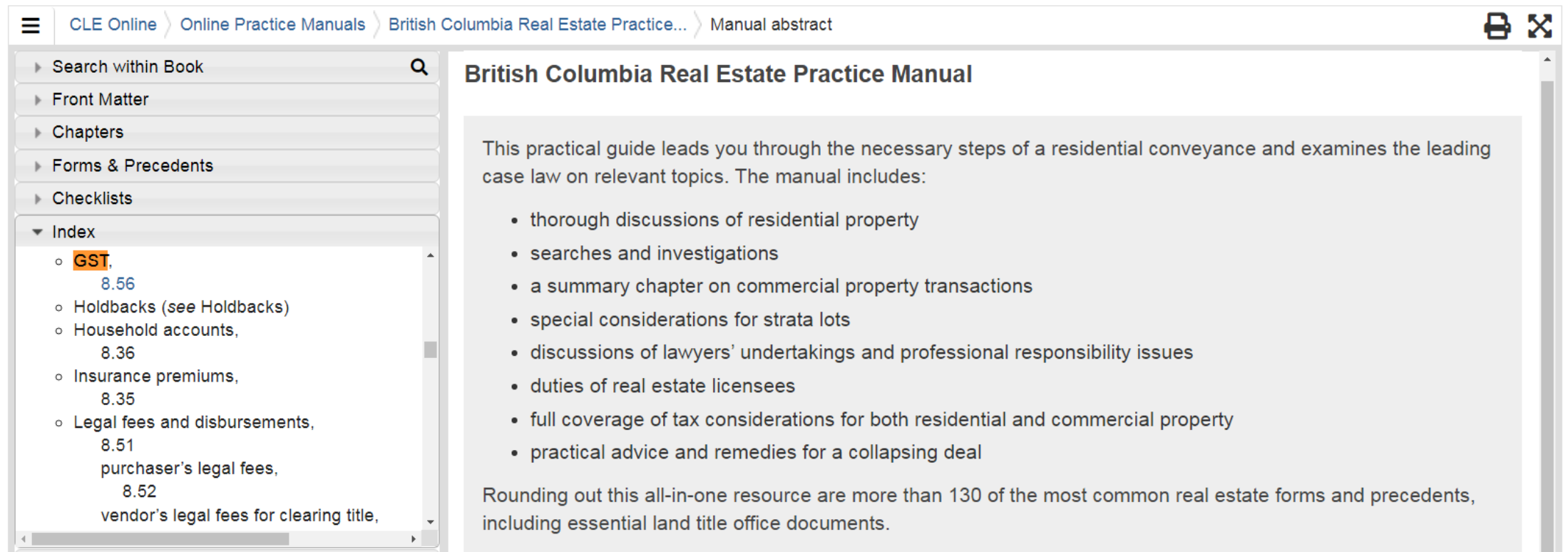
- thorough discussions of residential property
- searches and investigations
- a summary chapter on commercial property transactions
- special considerations for strata lots
- discussions of lawyers' undertakings and professional responsibility issues
- duties of real estate licensees
- full coverage of tax considerations for both residential and commercial property
- practical advice and remedies for a collapsing deal

Rounding out this all-in-one resource are more than 130 of the most common real estate forms and precedents, including essential land title office documents.

Subscriptions include online access with links to the full text of case law and legislation.

Commentary: After clicking on the Index we chose "S" in order to find Statements of Adjustments.

# Use Ctrl + F



The screenshot shows a web browser window with the following breadcrumb trail: CLE Online > Online Practice Manuals > British Columbia Real Estate Practice... > Manual abstract. The left sidebar contains a navigation menu with the following items: Search within Book, Front Matter, Chapters, Forms & Precedents, Checklists, and Index. The Index is expanded, showing a list of topics. The topic 'GST' is highlighted in orange, and the link '8.56' is also highlighted. Other topics in the index include Holdbacks (see Holdbacks), Household accounts, 8.36, Insurance premiums, 8.35, Legal fees and disbursements, 8.51, purchaser's legal fees, 8.52, and vendor's legal fees for clearing title. The main content area is titled 'British Columbia Real Estate Practice Manual' and contains the following text: 'This practical guide leads you through the necessary steps of a residential conveyance and examines the leading case law on relevant topics. The manual includes:' followed by a bulleted list of topics: thorough discussions of residential property, searches and investigations, a summary chapter on commercial property transactions, special considerations for strata lots, discussions of lawyers' undertakings and professional responsibility issues, duties of real estate licensees, full coverage of tax considerations for both residential and commercial property, and practical advice and remedies for a collapsing deal. Below the list, it states: 'Rounding out this all-in-one resource are more than 130 of the most common real estate forms and precedents, including essential land title office documents.'

Commentary: Having found Statements of Adjustments in the index, we used Ctrl + F to find a section on GST (highlighted in orange). Clicking on the link for 8.56 will take us directly to the section on GST.

# Mission Accomplished!

The screenshot shows a legal research interface. The breadcrumb trail at the top reads: CLE Online > Onlin > Britis > 8. Sta > 8.15 Basic Adjustments on Statements [§8.15] > 8.56 Adjusting for Goods and Services Tax [§8.56].

The left sidebar contains a search bar and a table of contents. The 'Chapters' section is expanded, showing the following items:

- ▶ Search within Book
- ▶ Front Matter
- ▼ Chapters
  - ▶ P. Adjusting for Goods and Services Tax
  - ▶ IV. Special Strata Title Adjustments [§8.57]
  - ▶ V. Special Apartment Complex Adjustments
  - ▶ VI. Special Commercial Property Adjustments
  - ▶ VII. Disbursement of Funds Provisions in Transactions
  - ▶ VIII. Specific Notes to Statements of Adjustments
- ▶ 9. Undertakings in Real Estate Transactions
- ▶ 10. Other Closing Documents in Real Estate Transactions
- ▶ 11. Closing Procedures
- ▶ 12. The Collapsing Real Estate Deal: Practical

Below the table of contents are sections for Forms & Precedents, Checklists, Index, Cases Cited, and Legislation Cited.

The main content area displays the following text:

### P. Adjusting for Goods and Services Tax [§8.56]

Generally, GST is payable on new or substantially renovated residential complexes and on commercial real estate. A review of the *Excise Tax Act* is necessary to properly determine whether GST is payable. Also, it is payable on associated costs such as real estate commissions, legal fees, and certain disbursements. GST should be shown as a separate item on the statement of adjustments. Until the Ministry of Finance, Revenue Division, issues a tax bulletin establishing its policy on assessing GST-inclusive sale prices, statements of adjustments should show the GST component of a GST-inclusive sale price as a separate item, and each of the property transfer tax and the builders' lien holdbacks, if any, should be calculated on the purchase price less the GST component.

See the Forms and Precedents section for:

- [Sample Vendor's Statement of Adjustments \(Apartment Complex\)](#)
- [Sample Purchaser's Statement of Adjustments and Sample Vendor's Statement of Adjustments \(Residential\)](#)
- [Sample Purchaser's Statement of Adjustments and Sample Vendor's Statement of Adjustments \(Residential: New Strata Lot—GST Included in Sale Price—New Housing Rebate Available\)](#)
- [Sample Purchaser's Statement of Adjustments and Sample Vendor's Statement of Adjustments \(Residential: New Strata Lot—GST Not Included in Sale Price—Vendor Not Credited for New Housing Rebate\)](#)
- [Sample Purchaser's Statement of Adjustments and Sample Vendor's Statement of Adjustments \(Residential: New Strata Lot—Vendor Credited for New Housing Rebate\)](#)

Commentary: If you need more help with your research please email us at [librarian@courthouselibrary.ca](mailto:librarian@courthouselibrary.ca). We are happy to help!