

Chiu appointed as primary surgeon at Georgetown hospital

Dr. Arthur Chiu has been appointed Georgetown and District Memorial Hospital's primary surgeon.

As the primary surgeon, Dr. Chiu provides a wide range of procedures including cancer, laparoscopic, orthopaedic and urological surgery.

Through the hospital's Day Surgery Unit, Dr. Chiu also carries out other procedures such as hernia repairs, lumpectomies, biopsies, vasectomies and tubal ligations, and colonoscopy.

According to Dr. Chiu, "Day surgery offers both patients and the health care system tremendous benefits. Because an increasing number of surgical procedures can now be handled through the Day Surgery Unit, the length of the hospital stay is decreasing. This not only lessens the burden on the health care system, but allows patients to recuperate in their home and get back in to their daily routines much more quickly."

Dr. Chiu, a medical graduate of the University of Alberta, recently returned to Canada after completing additional training at the University of California.



Happy campers

These five people had reason to smile recently, as each completed their Trainers Accreditation One. From left are assistant district commissioner John Sharples, assistant district commissioner of training Bob Bairstow, assistant

district commissioner Andrew Kayess, district commissioner Steve Thompson and scouter Lynn Clark. Presentations were made at a recent scouters club meeting.

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TAX TOPICS & TIPS

The GST and employment expenses

If you are entitled to deduct employment expenses on your tax return, you may be able to get back some or all of the GST you paid on those expenses.

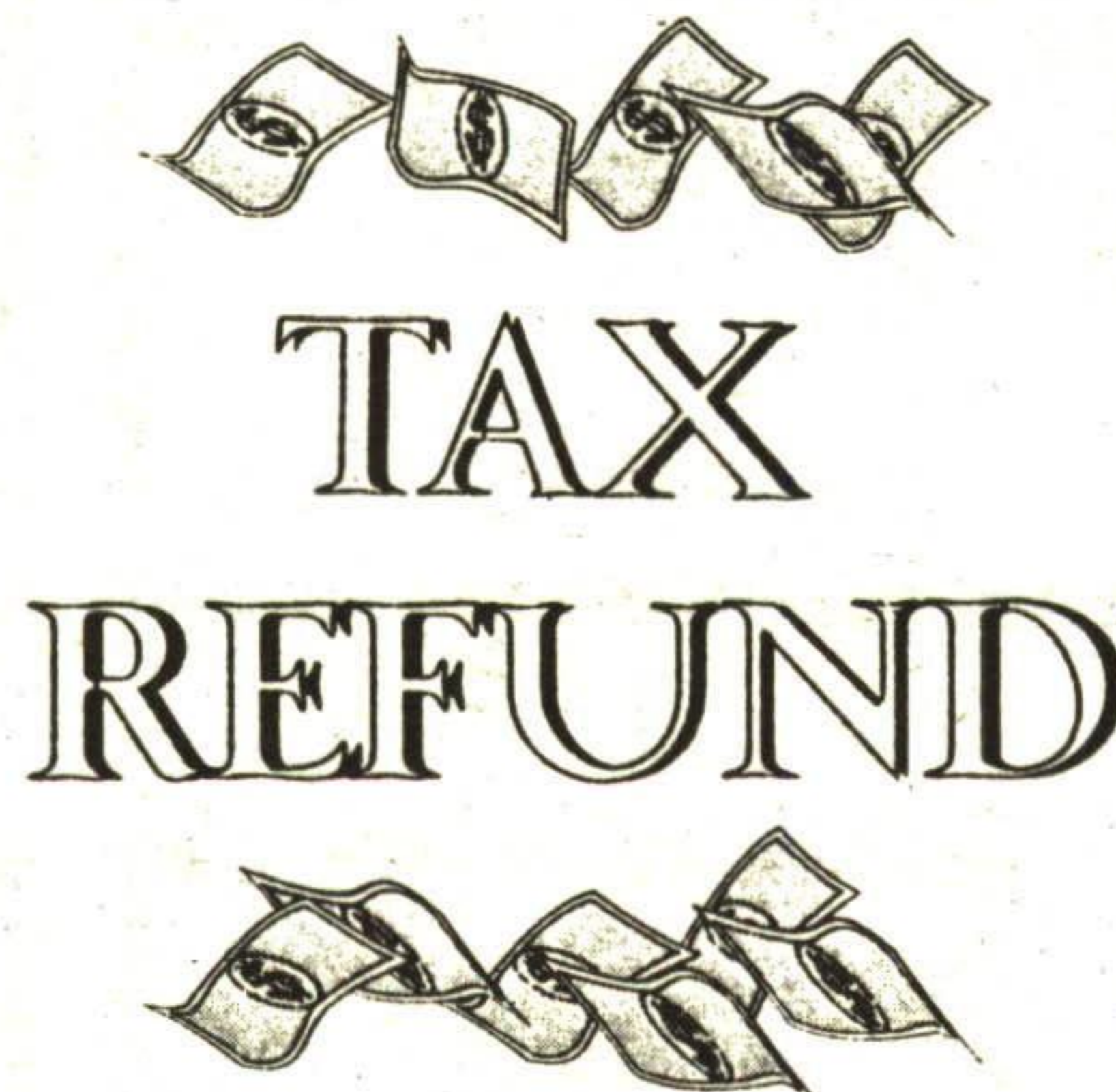
GST rebate

Normally, only a GST registrant may claim GST paid on business expenses via the input tax credit mechanism. It might appear, therefore, that employees are not able to recover these costs. However, special rules have been implemented that allow employees to claim a rebate for the GST paid on employment expenses that are deductible at line 229 on your T1. The rebate is claimed annually when you file your income tax return. Thus, if you had deductible employment expenses in 1992, you can claim the rebate when you file your 1992 tax return, which would normally be in early 1993.

In the year the rebate is actually received, it must be declared as income on the tax return for that year. This means that if you are eligible for a rebate for 1992, you would probably receive it in 1993, and therefore would include that amount as income on your 1993 tax return.

For example, suppose that you will be entitled to claim \$4,000 (including GST) as employment expenses on line 229 of your 1992 income tax return. If all of these expenses are subject to GST, you can file for a GST rebate of \$262, (calculated as \$4,000 x 7/107, then rounded to the nearest dollar). If Revenue Canada issues the corresponding refund or credit during 1993, you will have to include it in income on your 1993 tax return.

In order for you to be eligible for the GST rebate, your employer must be a GST registrant. Since



the gross income threshold above which a business must register is only \$30,000, most employers will have registered. Note that your claim cannot include any expenses for which you were reimbursed by your employer. Any reimbursed expenses are treated as if the employer paid them directly, in which case your employer will claim the expenses and the input tax credits for the GST.

Capital cost allowance

Special rules apply to claiming a rebate for GST on items subject to capital cost allowance. If you bought a new car on which you paid GST, a rebate may be claimed only with respect to the capital cost allowance (CCA) claimed, not for the GST paid on the purchase price as a whole. Also, in the year the rebate is received, the undepreciated capital cost (UCC) of the property is reduced by the amount of the rebate, rather than being included in income.

For example, let's assume you purchased a new car in 1992 for \$20,000, including GST, and you used the car 100% of the time for earning employment income. You would be able to claim a maximum CCA of \$3,000 for the car (calculated as \$20,000 x 1/2 x

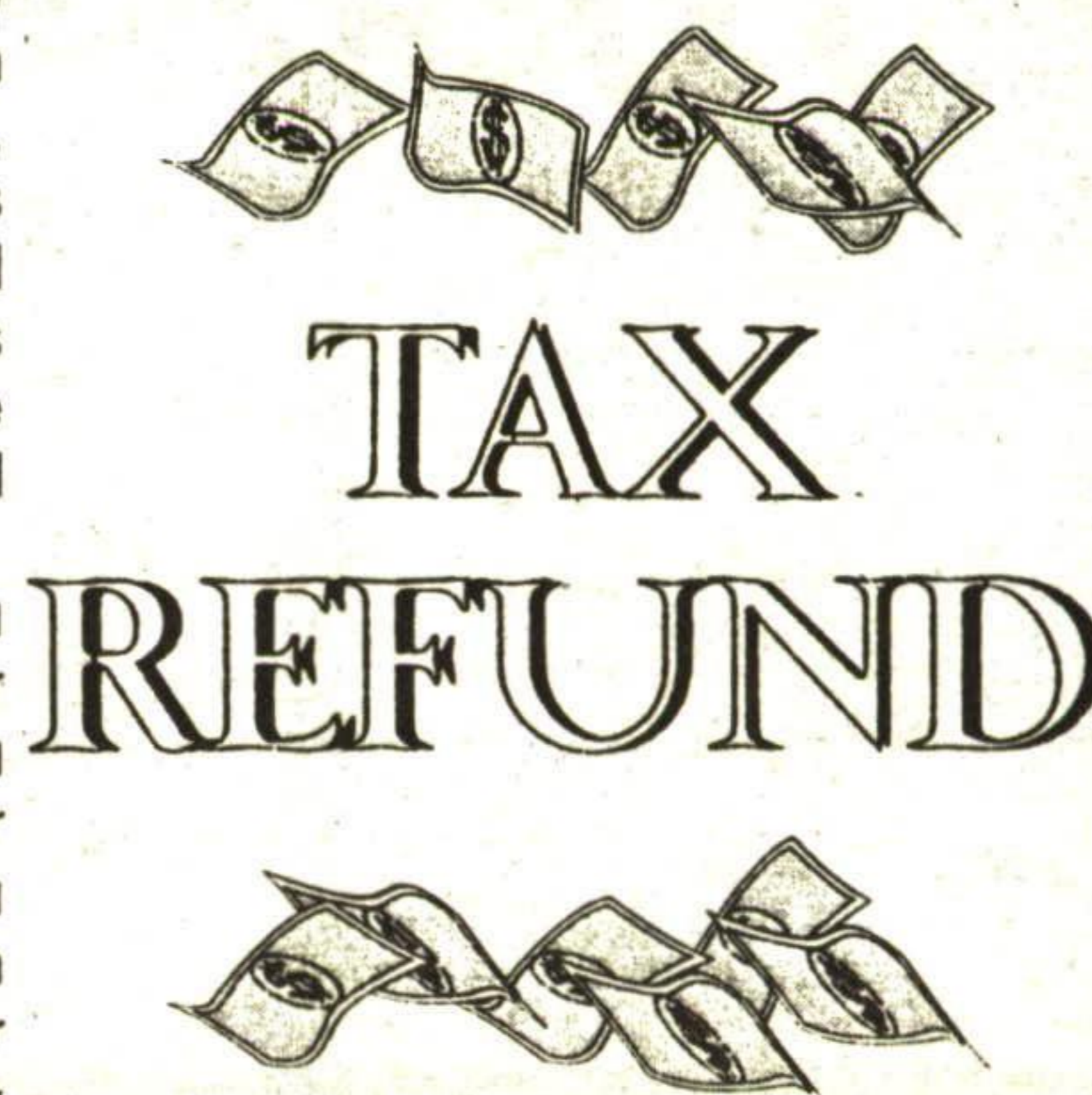
30%). The GST rebate on the \$3,000 would be \$196 (calculated as \$3,000 x 7/107), then rounded to the nearest dollar). You may include the \$196 as part of your GST rebate for 1992.

After deducting the CCA claimed, your UCC on the vehicle is \$17,000. When you receive the rebate in 1993, the \$17,000 UCC must be adjusted downward by \$196 to \$16,804 before calculating the CCA for 1993. The balance of your rebate (the amount not applicable to CCA) is reported in income in the usual way.

Meals and entertainment

Some of your expenses may be for meals and entertainment. Since the tax deductible amount of these expenses is restricted to 80% of the total, the amount that you may claim for the GST rebate is likewise restricted to 80% of the GST paid.

It may help to consult with an expert in the field of taxation in order to help you account for those 1992 employment expenses on which the GST rebate may be claimed. In this way, you will have all the necessary information for calculating the GST rebate on your 1992 tax return.



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