
HST

The University of Guelph is obligated to pay the Ontario Harmonized Sales Tax (HST) on most goods received or services provided. The current rate for the HST in Ontario is 13%. This consists of a federal portion of 5% and a provincial portion of 8%. Certain goods or services may be exempt from HST while others may be exempt on only the provincial portion. Please see [HST](#) [1] for more information.

In order to collect the HST in Ontario, suppliers must register with the Canada Revenue Agency (CRA) and obtain an Ontario HST registration number. This number must be printed on their invoices. Our suppliers who are registered to collect the HST in Ontario will then include the HST charge on their invoices and we are obligated to pay it .

Many suppliers outside Ontario will not be registered to collect HST in Ontario and will not charge it on their invoices. In these cases, we are required to self assess the amount of HST owing and remit it directly to CRA. This is done in Accounts Payable when they process the invoice for payment.

Suppliers in Canada but outside Ontario will likely charge the federal portion of the HST and we will be required to self assess the provincial portion.

Suppliers outside of Canada who are not registered to collect HST would not charge any HST on their invoices. In the case of goods, we would normally pay the federal portion of the HST when the goods cross the border and would self-assess the provincial portion. Otherwise, we would self assess both the federal and provincial portions when we pay the invoice.

Source URL:<https://www.uoguelph.ca/finance/hst-1>

Links

[1] <http://uoguelph.ca/finance/node/1160>