



Taxes & Duties - US Bank

TAXES

By default, the PCard tax system assumes all taxes are applicable per the following table:

Ontario Purchases	Canadian Purchases (outside of Ontario)	International Purchases
13% HST included in the invoice	5% GST included in the invoice; Provincial Portion of HST to be self- assessed	Zero tax included in the invoice; 13% HST to be self-accessed

For each PCard transaction, the University will determine the tax status based on the origin of the transaction, such as where the transaction takes place or where the supplier is located. The University will self-assess tax and calculate tax rebate accordingly.

To correct any incorrect tax assessment and calculation for a particular transaction, please email a copy of the invoice and a screen print of what has been charged in FRS to acctspay@uoguelph.ca [1], adjustment will be made as soon as possible.

DUTIES

For all international orders without physical shipment, there is no duty involved.

For international orders **with** physical shipments, cardholders should be in an agreement with the supplier on who is responsible for customs. For shipments that the University is responsible for, duties will be levied by Canada Border Services Agency. The University will pay the duty and any applicable GST at the time of customs clearance.

To ensure a smooth customs clearance, cardholders should email a copy of the order and invoice to customs@uoguelph.ca [1] prior to the order shipping.

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Links

[1] <mailto:lharbin@uoguelph.ca>