



Taxes & Duties

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 tax status will be determined based on the origin of the transaction, for example where the transaction takes place or where the supplier is located. Taxes will be self-assessed the tax rebate will be calculated accordingly.

To correct any incorrect tax assessment and calculation for a particular transaction, Cardholders should email a copy of the invoice and a screen print of what has been charged in FRS to acctspay@uoguelph.ca [1]

DUTIES

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

For international orders with physical shipments, Cardholders should determine who is responsible for customs prior to shipping. When the University is responsible for duties, Cardholders should email a copy of the order and invoice to customs@uoguelph.ca [1] prior to shipping.

Source

URL: <https://www.uoguelph.ca/finance/departments-services/procurement-and-payables/procurement-card-scotiabank-visa/taxes-duties>

Links

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