

## HST Tax Status Table for Sales to External Parties

**Effective July 1, 2010**

This Table is intended to provide general direction only: more complex transactions should always be reviewed. If additional information is required, please email [hsthelph@uoguelph.ca](mailto:hsthelph@uoguelph.ca).

The Ontario HST of 13% is comprised of a federal component of HST at 5% and a provincial component of 8%.

	Goods and Services	HST
A	Accommodation <ul style="list-style-type: none"> <li>• Short term (less than 30 days) and over \$20/day or \$140/week</li> <li>• Long term (30 days or over) with continuous occupancy</li> </ul>	Taxable Exempt
	Admission to a professional performance, athletic event, graduation, convocation, speech, forums	Taxable
	Admission to a competitive/non-competitive amateur event	Exempt
	Advertising Services	Exempt
	Agricultural Products <ul style="list-style-type: none"> <li>• Grain and seeds in their natural state (or treated for seeding purposes)</li> <li>• Eggs</li> <li>• Hay, silage or other fodder used as or to prepare food for human consumption, or as feed for livestock or poultry, when sold in quantities larger than those usually offered for sale to consumers</li> </ul>	Exempt Exempt Exempt
	Alcoholic Beverages	Taxable
	Animal boarding service fees	Exempt
	Animals <ul style="list-style-type: none"> <li>• Horses</li> <li>• Livestock (cattle, swine,</li> </ul>	Taxable Exempt

	Goods and Services	HST
	goats) poultry • Dogs, cats, rabbits	Taxable
	Appliance rental	Taxable
	Application Fee	Exempt
	Aptitude testing service	Exempt
	Art supplies	Taxable
	Athletics Memberships	Exempt
	• Compulsory fee included in tuition • Other (staff, alumni, etc.)	Taxable
	Audio Tapes	Exempt
	• Production (i.e., recording, editing, etc.) • Duplication	Taxable
	Audio visual equipment rental	Taxable
B	Bees	Exempt
	Beverages	Taxable
	Binding service (varying PST rules apply, phone for clarification)	Exempt
	Books (published for educational, technical, cultural or literacy purposes and contain no advertising)	Taxable
	Books (blank exercise books, catalogues, directories, rate books, etc.)	Taxable
	Books (used or donated text books)	Exempt
	Books - printed	
	Building Materials	Taxable
	• Non-Farm Use • Farm Use (Build or modernize exclusive farm use building)	Taxable
C	Cage Rentals (animal)	Taxable

	Goods and Services	HST
	Carrel Rentals	Taxable
	Catering Taxable	Taxable
	Certified Copy of Academic Documents	Exempt
	Child Care Services	Exempt
	Classroom Supplies	Taxable
	Clothing	Taxable
	Clothing - Children	
	Coin-Op Photocopier Services	Taxable
	Coin-Op Laundry Service	Exempt
	Commissions from Vending Machines, Ticket Sales, etc.	Taxable
	Computers	Taxable
	<ul style="list-style-type: none"> <li>• Mainframe rental</li> <li>• Personal, sale of</li> <li>• Supplies (paper, diskettes, manuals, etc.)</li> </ul>	Taxable
		Taxable
		Taxable
	Confectionery	Taxable
	Conferences	Taxable
	Consulting Services	Taxable
	Convocation Fees	Exempt
	Counselling Services	Exempt
	Course Manuals	Taxable
	Courses: Credit	Exempt
D	Damage Fees (student)	Exempt
	Day-Care Services	Exempt
	Desktop Publishing Service	Exempt
	Diagnostic Testing Services	Exempt
	Diploma Replacement	Exempt

	Goods and Services	HST
	Donated Goods	Exempt
	Drugs, Prescription	Exempt
	Duplicate T2202A	Exempt
E	Equipment Rentals <ul style="list-style-type: none"> <li>Includes audio visual, laboratory, musical instruments, furniture, etc.</li> </ul>	Taxable
	Eggs (basic grocery)	Exempt
	Examination Scripts	Exempt
	Exported goods and services <ul style="list-style-type: none"> <li>(consumed outside Canada)</li> </ul> Exempt <ul style="list-style-type: none"> <li>(consumed outside Ontario)</li> </ul>	Exempt Taxable
F	Fax Services	Exempt
	Field Trip Fees (course-related)	Exempt
	Film Processin Processing Service Service <ul style="list-style-type: none"> <li>Where client brings in goods for production</li> <li>Where University originates, produces and sells goods to customers</li> </ul>	Exempt Taxable
	Fines (parking, library, etc.)	Exempt
	Food <ul style="list-style-type: none"> <li>Basic Groceries (bulk food sales)</li> <li>Student Meal Plans (meeting minimum dollar value)</li> <li>Snacks and prepared foods</li> <li>Other (restaurant meals, etc.)</li> </ul>	Exempt Exempt Taxable Taxable

	Goods and Services	HST
	Fund Raising Dinners/events (varying tax rules, phone for clarification)	Taxable / Exempt
G	Giftware	Taxable
	Gift Certificates	Exempt
	Graduate Referral Service	Exempt
	Graphic Art Service (varying PST rules apply, phone for clarification)	Exempt
H	Health and Beauty Aids	Taxable
	Hygiene products - feminine	Exempt
	Housing Rentals	Exempt
	<ul style="list-style-type: none"> <li>Long-term (30 days or over) with continuous occupancy</li> <li>Short-term (under 30 days)</li> </ul>	Taxable
I	Ice Cream	Taxable
	<ul style="list-style-type: none"> <li>Single Serving</li> <li>Bulk (basic grocery)</li> </ul>	Exempt
	Ice Rentals (Athletics)	Taxable
	ID Cards (Original and Replacement)	Exempt
	Inter-Library Loan Service	Exempt
	Internet Services	Taxable
L	Lab Analysis Service	Exempt
	Lab Coats	Taxable
	Lab Manuals	Taxable
	Laminating Service	Taxable
	Land Sales (generally taxable although tax rules vary, phone for clarification)	Taxable
	Laser Printin Printing Service	Exempt
	Service	

	Goods and Services	HST
	Laundry Services	Exempt
	Laundry, Coin-Op	Exempt
	Lecturing (on behalf of University, not privately)	Exempt
	Letters of Permission	Exempt
	Library Overdue Book Fines	Exempt
	Literature Searches	Exempt
	Loans (financial)	Exempt
	Locker Rentals	Taxable
M	Manuals - Lab, Classroom, Computer	Taxable
	Mailing Labels	Taxable
	Meal Plans - Student (meeting minimum dollar value)	Exempt
	Meat (basic grocery)	Exempt
	Medical Devices	Exempt
	Meeting Rooms	Exempt
	<ul style="list-style-type: none"> <li>Long term (30 days or over with continuous occupancy)</li> <li>Short term (under 30 days)</li> </ul>	Taxable
	Milk (basic grocery)	Exempt
N	Non-Credit Course Fees	Taxable
	Newspapers - print	Exempt
O	Office Supplies	Taxable
	Overhead Transparencies	Exempt
	<ul style="list-style-type: none"> <li>Where client brings in goods for production</li> <li>Where University originates, produces and sells goods to customers</li> </ul>	Taxable
P	Parking	Exempt

	Goods and Services	HST
	<ul style="list-style-type: none"> <li>• For Resident Students</li> <li>• All Other</li> </ul>	Taxable
	Patents	Exempt
	Pest Diagnostic Services	Exempt
	Pet Food	Taxable
	<ul style="list-style-type: none"> <li>• Prescription</li> <li>• Non-Prescription</li> </ul>	Taxable
	Pharmaceuticals	Exempt
	<ul style="list-style-type: none"> <li>• Prescription Drugs</li> <li>• Labelled for veterinary or agricultural use</li> </ul>	Taxable
	Photocopies	Taxable
	Photographic Services (also see Film Processing Service)	Exempt
	Plant Testing Service	Exempt
	Plants, Trees and Shrubs	Taxable
	Printed Matter, Sale of	Taxable
	Printing Services	Exempt
	<ul style="list-style-type: none"> <li>• Where client brings in goods for production.</li> <li>• Where University originates, produces and sells goods to customers.</li> </ul>	Taxable
	Psychological Testing Services	Exempt
R	Recreational Instruction	Exempt
	<ul style="list-style-type: none"> <li>• Primarily for those under 14 years of age</li> <li>• All others</li> </ul>	Taxable
	Rentals, Equipment	Taxable
	<ul style="list-style-type: none"> <li>• Audio Visual, Laboratory, Musical Instruments,</li> </ul>	

	Goods and Services	HST
	Furniture, etc.	
	Research Contracts	Exempt
	Residence Fees, Student	Exempt
	Royalties	Exempt
S	Seminars	Taxable
	Skate Sharpening Service	Exempt
	Slide Production	Exempt
	<ul style="list-style-type: none"> <li>Where client brings in goods for production</li> <li>Where University originates, produces and sells goods to customers</li> </ul>	Taxable
	Software	Exempt
	<ul style="list-style-type: none"> <li>Custom-Designed, single copy</li> <li>Produced and sold in quantity</li> </ul>	Taxable
	Soil Testing Service	Exempt
	Space Rentals, Room Rentals	Taxable
	<ul style="list-style-type: none"> <li>Long Term (30 days or over with continuous occupancy)</li> <li>Short Term (under 30 days)</li> </ul>	Taxable
	Sporting Goods	Taxable
	Statement of Attendance	Exempt
	Stationery	Taxable
	Subscriptions for magazines, journals & similar type publications	Taxable
	Survey Research Services	Exempt
	Swimming Pool Rentals (Athletics)	Taxable
T	Telephones	Taxable
	<ul style="list-style-type: none"> <li>Line and Equipment Rental</li> <li>Direct cost recovery for</li> </ul>	Exempt



	Goods and Services	HST
	personal use by staff, faculty	
	Tickets <ul style="list-style-type: none"> <li>To Amateur Performances or Competitions</li> <li>To Professional Performances or Competitions</li> </ul>	Exempt  Taxable
	Towel and Gym Apparel Rental	Taxable
	Transcripts	Exempt
	Typesetting Services	Exempt
U	Used Goods <ul style="list-style-type: none"> <li>Sale of goods previously used in a non-commercial operation, academic dept's.</li> <li>Sale of goods previously used in a commercial operation such as Hospitality/Retail Services</li> </ul>	Exempt  Taxable
V	Veterinary Services (selected)	Exempt
	Veterinary Supplies	Taxable
	Video Tapes <ul style="list-style-type: none"> <li>Production</li> <li>Duplication</li> </ul>	Exempt  Taxable
W	Website Design	Exempt
	Wool	Exempt
	Word Processing Service	Exempt
	Writing Services	Exempt

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