



HST 2019 Update

Harmonized Sales Tax (HST) Information & Guidelines

On July 1, 2010 Harmonized Sales Tax (HST) came into effect in Ontario. HST includes both a federal component tax of 5% and a provincial component tax of 8% (for Ontario), for a combined tax rate of 13%. HST is administered by Canada Revenue Agency and in general the same rules that applied to GST apply to HST.

The Ontario government gives universities a 78% rebate on the provincial component of the HST (8%). There is also a rebate of 67% on the federal component of HST (5%). GST and the federal component of HST are essentially the same tax. Some expenses may qualify for additional rebates.

The following general CRA guides may be of assistance. Please keep in mind that Guelph, as a public sector body, is subject to special rules that do not apply to normal businesses.

1. [Place of Supply Rules](#) [1]
2. HST for Purchasing
3. HST for Accounts Payable
4. HST on External Sales

General Information for GST/HST Registrants: <http://www.cra-arc.gc.ca/E/pub/gp/rc4022/rc4022-e.html> [2]

GST/HST Information for Non-Profit Organizations: <http://www.cra-arc.gc.ca/E/pub/gp/rc4081/rc4081-e.html> [3]

The CRA Memorandum series provides more technical information on various topics:

<http://www.craarc.gc.ca/menu/GTMS-e.html> [4]

If you still have questions after reading the material on Guelph's website, an e-mail account is available to address general issues and concerns. The e-mail account will be maintained and monitored to ensure your questions are dealt with in a timely manner. If you have any general questions please email them to hsthhelp@uoguelph.ca [5], providing as much information as you can about the issue.

Please note that some questions may require a significant amount of research, and therefore a quick response time may not be possible. Other more complex questions may require professional HST advice.

Source URL: <https://www.uoguelph.ca/finance/hst-2019-update>

Links

[1] <https://www.uoguelph.ca/finance/place-supply> [2] <http://www.cra-arc.gc.ca/E/pub/gp/rc4022/rc4022-e.html> [3] <http://www.cra-arc.gc.ca/E/pub/gp/rc4081/rc4081-e.html> [4] <http://www.craarc.gc.ca/menu/GTMS-e.html> [5] <mailto:hsthhelp@uoguelph.ca>