

Quick Reference Guide - HST Rates by Sales Type For External Sales Only



Tax Status applies to sales within Ontario. The rules may be complex for sales to other provinces.

Alphabetical Index	Tax Status
Accommodations - long term lease (30 days or over) with continuous occupancy	Exempt
Accommodations - short term (less than 30 days) and over \$20/day or \$140/week	13%
Alcoholic beverages	13%
Athletic Membership - compulsory fee included in tuition	Exempt
Athletic Membership - other (staff, alumni, etc.)	13%
Beverages	13%
Books - blank exercise books, catalogues, directories	13%
Books - published for educational, technical, cultural or literacy purposes and contain no advertising	5%
Catering	13%
Child Care Services	Exempt
Classroom Supplies	13%
Clothing Retail Sales	13%
Coin Operated Photocopy Services	13%
Computer - hardware	13%
Computer - software	13%
Confectionary	13%
Conferences	13%
Convocation Fees	Exempt
Course Description	13%
Course Manuals (If books see "Books")	13%
Courses (Credit)	Exempt
Damage Fees (student)	Exempt
Day-Care Services	Exempt
Desktop Publishing Services	13%
Diagnostic Testing Services	Exempt
Diploma Replacement	13%
Donated goods or goods that were in used condition when acquired by the university	Exempt
Drugs, Prescription	Exempt
Duplication	13%
Equipment Rental	13%
Exported Goods and Services - consumed outside Canada	Exempt
Exported Goods and Services - consumed outside Ontario	5% to 15% based on Province
Fax Services	Exempt
Field Trip Fees (course related)	Exempt
Fines	Exempt
Food - basic groceries	Exempt
Food - meals under \$4	5%
Food - other meals	13%
Food - snacks and prepared foods	13%
Food - student meal plans (must meet minimum requirements)	Exempt
Gift Certificates	Exempt
Giftware	13%
Graduate Referral Service	Exempt
Health and Beauty Aids	13%
Housing Rental - long term (30 days or over)	Exempt
Housing Rental - short term (under 30 days)	13%
ID Cards (original and replacement)	13%
Inter-Library Loan Service	Exempt

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Internet Services	13%
Lab Analysis Service	Exempt
Lab Coats	13%
Lab Manuals	13%
Laminating Service	13%
Laundry in a residential complex	Exempt
Laundry not in a residential complex	13%
Library Overdue Book Fines	Exempt
Literature Searches	Exempt
Locker Rentals	13%
Mailing Labels	13%
Manuals - Lab, Classroom (If books see "Books")	13%
Meeting Rooms - long term (30 days or more with continuous occupancy)	Exempt
Meeting Rooms - short term (less than 30 days)	13%
Non-Credit Course Fees	13%
Office Supplies	13%
Overhead Transparencies	13%
Parking	13%
Photocopies	13%
Photographic Services	13%
Printing	13%
Recreational Instruction - all others	13%
Recreational Instruction - primarily for those 14 years of age and under	Exempt
Research Contracts	Taxable/Exempt
Residence Fees, Student	Exempt
Seminars	13%
Slide Production	13%
Software	13%
Space Rental, Room Rental - short term (less than 30 days)	13%
Sporting Goods	13%
Stationary	13%
Subscriptions (magazines, journals, etc)	13%
Telephones (line/equip rental)	13%
Tickets - to amateur performances or competitions	Exempt
Tickets - to professional performances or competitions	13%
Towel Rental	13%
Website Design	Exempt
Word Processing Service	Exempt
Writing Services	Exempt