

University of Guelph

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

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
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A

Accommodation

• Short term (less than 30 days) and over \$20/day or \$140/week	Taxable
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• Long term (30 days or over) with continuous occupancy	Exempt
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Admission to a professional performance, athletic event, graduation, convocation, speech, forums	Taxable
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Admission to a competitive/non-competitive amateur event	Exempt
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Advertising Services	Exempt
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Agricultural Products

• Grain and seeds in their natural state (or treated for seeding purposes)	Exempt
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• Eggs	Exempt
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• 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.	Exempt
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Alcoholic Beverages	Taxable
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Animal boarding service fees	Exempt
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Animals

• Horses	Taxable
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• Livestock (cattle, swine, goats) poultry	Exempt
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• Dogs, cats, rabbits	Taxable
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Appliance rental	Taxable
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Application Fee	Exempt
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Aptitude testing service	Exempt
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Art supplies	Taxable
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Athletics Memberships

• Compulsory fee included in tuition	Exempt
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• Other (staff, alumni, etc.)	Taxable
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Audio Tapes

• Production (i.e., recording, editing, etc.)	Exempt
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• Duplication	Taxable
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Audio visual equipment rental	Taxable
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Goods and Services

HST

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	
• Non-Farm Use	Taxable
• Farm Use (Build or modernize exclusive farm use building)	Taxable

C

Cage Rentals (animal)	Taxable
Carrel Rentals	Taxable
Catering	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	
• Mainframe rental	Taxable
• Personal, sale of	Taxable
• Supplies (paper, diskettes, manuals, etc.)	Taxable
Confectionery	Taxable
Conferences	Taxable
Consulting Services	Taxable
Convocation Fees	Exempt
Counselling Services	Exempt
Course Manuals	Taxable
Courses: Credit	Exempt

Goods and Services

HST

D

Damage Fees (student)	Exempt
Day-Care Services	Exempt
Desktop Publishing Service	Exempt
Diagnostic Testing Services	Exempt
Diploma Replacement	Exempt
Donated Goods	Exempt
Drugs, Prescription	Exempt
Duplicate T2202A	Exempt

E

Equipment Rentals	
• Includes audio visual, laboratory, musical instruments, furniture, etc.	Taxable
Eggs (basic grocery)	Exempt
Examination Scripts	Exempt
Exported goods and services	
• (consumed outside Canada)	Exempt
• (consumed outside Ontario)	Taxable

F

Fax Services	Exempt
Field Trip Fees (course-related)	Exempt
Film Processing Service	
• Where client brings in goods for production	Exempt
• Where University originates, produces and sells goods to customers	Taxable
Fines (parking, library, etc.)	Exempt
Food	
• Basic Groceries (bulk food sales)	Exempt
• Student Meal Plans (meeting minimum dollar value)	Exempt
• Snacks and prepared foods	Taxable
• Other (restaurant meals, etc.)	Taxable
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

Goods and Services

HST

H

Health and Beauty Aids	Taxable
Hygiene products - feminine	Exempt
Housing Rentals	
• Long-term (30 days or over) with continuous occupancy	Exempt
• Short-term (under 30 days)	Taxable

I

Ice Cream	
• Single Serving	Taxable
• Bulk (basic grocery)	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 Printing Service	Exempt
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	
• Long term (30 days or over with continuous occupancy)	Exempt
• Short term (under 30 days)	Taxable
Milk (basic grocery)	Exempt

Goods and Services

HST

N

Non-Credit Course Fees

Taxable

Newspapers - print

Exempt

O

Office Supplies

Taxable

Overhead Transparencies

- Where client brings in goods for production

Exempt

- Where University originates, produces and sells goods to customers

Taxable

P

Parking

- For Resident Students

Exempt

- All Other

Taxable

Patents

Exempt

Pest Diagnostic Services

Exempt

Pet Food

- Prescription

Taxable

- Non-Prescription

Taxable

Pharmaceuticals

- Prescription Drugs

Exempt

- Labelled for veterinary or agricultural use

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

- Where client brings in goods for production.

Exempt

- Where University originates, produces and sells goods to customers.

Taxable

Psychological Testing Services

Exempt

R

Recreational Instruction

- Primarily for those under 14 years of age

Exempt

- All others

Taxable

Rentals, Equipment

- Audio Visual, Laboratory, Musical Instruments, Furniture, etc.

Taxable

Research Contracts

Exempt

Residence Fees, Student

Exempt

Royalties

Exempt

Goods and Services

HST

S

Seminars	Taxable
Skate Sharpening Service	Exempt
Slide Production	
• Where client brings in goods for production	Exempt
• Where University originates, produces and sells goods to customers	Taxable
Software	
• Custom-Designed, single copy	Exempt
• Produced and sold in quantity	Taxable
Soil Testing Service	Exempt
Space Rentals, Room Rentals	
• Long Term (30 days or over with continuous occupancy)	Taxable
• Short Term (under 30 days)	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	
• Line and Equipment Rental	Taxable
• Direct cost recovery for personal use by staff, faculty	Exempt
Tickets	
• To Amateur Performances or Competitions	Exempt
• To Professional Performances or Competitions	Taxable
Towel and Gym Apparel Rental	Taxable
Transcripts	Exempt
Typesetting Services	Exempt

U

Used Goods	
• Sale of goods previously used in a non-commercial operation, academic dept's.	Exempt
• Sale of goods previously used in a commercial operation such as Hospitality/Retail Services	Taxable

V

Veterinary Services (selected)	Exempt
Veterinary Supplies	Taxable
Video Tapes	
• Production	Exempt
• Duplication	Taxable

W

Website Design	Exempt
Wool	Exempt
Word Processing Service	Exempt
Writing Services	Exempt