

# 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](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%.

---

<b>Goods and Services</b>	<b>HST</b>
---------------------------	------------

#### A

##### Accommodation

- |                                                                  |         |
|------------------------------------------------------------------|---------|
| • Short term (less than 30 days) and over \$20/day or \$140/week | Taxable |
| • Long term (30 days or over) with continuous occupancy          | 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

- |                                                                                                                                                                                                       |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| • Grain and seeds in their natural state (or treated for seeding purposes)                                                                                                                            | Exempt |
| • Eggs                                                                                                                                                                                                | Exempt |
| • 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 |

Alcoholic Beverages	Taxable
---------------------	---------

Animal boarding service fees	Exempt
------------------------------	--------

##### Animals

- |                                            |         |
|--------------------------------------------|---------|
| • Horses                                   | Taxable |
| • Livestock (cattle, swine, goats) poultry | Exempt  |
| • Dogs, cats, rabbits                      | Taxable |

Appliance rental	Taxable
------------------	---------

Application Fee	Exempt
-----------------	--------

Aptitude testing service	Exempt
--------------------------	--------

Art supplies	Taxable
--------------	---------

##### Athletics Memberships

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

##### Audio Tapes

- |                                               |         |
|-----------------------------------------------|---------|
| • Production (i.e., recording, editing, etc.) | Exempt  |
| • Duplication                                 | Taxable |

Audio visual equipment rental	Taxable
-------------------------------	---------

## 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)	Exempt
• 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