

HST Matrix for an Ontario based business.

Effective Date: January 1, 2018

GOODS SHIPPED TO											
Nfld	PEI	NS	NB	Que	Ont	Man	Sask	Alta	BC	North**	EXPORT
15%	15%	15%	15%	5%	13%	5%	5%	5%	5%	5%	0%

Note 1

** North means Yukon, Nunavut and Northwest Territories

Note 1: If you do not have a place of business in Quebec and are not registered for QST, AND you ship to a customer in Quebec. Remember to complete your **Drop-Shipment Certificate.**

Supplying a service:

The key is where is the service performed or contract negotiated?

- ex.
- 1- If the service is performed in Ontario for say an Alberta client, the rate is 13%
 - 2- An Ontario business has an independent sales representative resident in Alberta, the representative charges only 5% on the sales commission earned, since the representative made the sales in Alberta

NOTE: The above are general guidelines.
For specific circumstances contact us or visit our web site for a list of before and after HST

If you have any special concerns, please contact us at:



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