

# HST Matrix for an Ontario based business.

Effective Date: July 1, 2010

## GOODS SHIPPED TO

| Nfld | PEI | NS  | NB  | Que | Ont | Man | Sask | Alta | BC  | EXPORT |
|------|-----|-----|-----|-----|-----|-----|------|------|-----|--------|
| 13%  | 5%  | 15% | 13% | 5%  | 13% | 5%  | 5%   | 5%   | 12% | 0%     |

Increase  
July 1,  
2010

### 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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