



Prepare for Ontario's HST: #2 – Invoicing Requirements

As announced in the 2009 Ontario Budget, the Retail Sales Tax will be replaced with a more modern, value-added tax that will be combined with the federal Goods and Services Tax (GST) to create a Harmonized Sales Tax (HST) for Ontario, effective July 1, 2010.

The provincial portion of the HST will be eight per cent and the federal portion will be five per cent, for a combined HST rate of 13 per cent.

GST/HST registrants will need to let customers know if HST is being applied to their purchases.

The disclosure and invoicing requirements for the HST for Ontario will follow the existing rules for the GST/HST. The Canada Revenue Agency has a number of publications that discuss disclosure and invoicing requirements. Please visit the Canada Revenue Agency's website at cra-arc.gc.ca.

These publications include:

- ***GST/HST Memoranda Series 15.1: General Requirements for Books and Records***
- ***RC4022 General Information for GST/HST Registrants***
- ***GST/HST Memoranda Series 13.4: Rebates for Printed Books, Audio Recordings of Printed Books, and Printed Versions of Religious Scriptures***

For More Information:

Telephone

- For general information on the introduction of the HST in Ontario, please contact the Ontario Budget hotline at 1-800-337-7222 and Teletypewriter (TTY) 1-800-263-7776
- The Canada Revenue Agency can be reached at 1-800-959-5525

Online

- ontario.ca/taxchange
- cra.gc.ca/harmonization

