

HST Notice for Suppliers of Taxable Property and Services to the Ontario Government

SUPPLIES OF TAXABLE PROPERTY AND SERVICES TO ONTARIO GOVERNMENT ENTITIES

Under the sales tax harmonization agreement between the Government of Ontario and the Government of Canada, the Canada-Ontario Comprehensive Integrated Tax Coordination Agreement (CITCA), Ontario has agreed that, effective July 1, 2010, all Ontario government ministries, agencies, boards, commissions and Crown corporations ("Ontario government entities") will pay Goods and Services Tax (GST) / Harmonized Sales Tax (HST) on their purchases of taxable property and services. Property could be goods, real property or intangible personal property such as trademarks, rights to use a patent, and digitized products downloaded from the Internet.

Ontario government entities that are currently paying GST, as well as those that are currently claiming an exemption from GST (i.e., ministries and other provincial entities listed on Schedule A of the current Canada-Ontario Reciprocal Taxation Agreement (RTA) – see Appendix for list of entities), will pay GST/HST on their purchases of taxable property and services effective July 1, 2010.

Accordingly, suppliers must generally charge and collect GST/HST on any consideration that becomes due on or after July 1, 2010 in respect of a taxable supply to an Ontario government entity. In these cases, suppliers should not rely on or accept any Crown funds exemption requests or certifications requesting GST/HST relief at the point-of-sale.

APPLICATION OF THE GENERAL TRANSITIONAL RULES TO ONTARIO GOVERNMENT ENTITIES

Ontario government entities that are currently paying GST on their taxable purchases (e.g., commercial Crown corporations) will be subject to the general transitional rules on all of their taxable purchases.

Unlike other Ontario government entities, consumers and businesses, to which HST may begin to apply on May 1, 2010 in certain circumstances under the transitional rules, Ontario government entities that are currently claiming an exemption from GST – i.e., Ontario government entities listed on Schedule A of the RTA – will continue to claim an exemption from GST/HST until July 1, 2010.

GST/HST will not apply to any consideration that is paid or becomes due before July 1, 2010, in respect of a taxable supply to Ontario government entities listed on Schedule A of the RTA. In these cases, suppliers should continue to accept Crown funds exemption requests and certifications requesting relief in respect of both GST and HST.

Ontario government entities listed on Schedule A of the RTA will be subject to the general transitional rules only on consideration that becomes due on or after July 1, 2010 (unless it was paid before that date) or is paid on or after July 1, 2010 without having become due. In these cases, suppliers should not accept Crown funds exemption requests and certifications requesting relief.

Information about the general transitional rules can be found at: www.rev.gov.on.ca/en/notices/hst/03.html and www.cra-arc.gc.ca/tx/pstr/trnstrnl/prsnl/menu-eng.html

FURTHER INFORMATION

If you have any questions or wish to make a technical enquiry on the GST/HST by telephone, please contact the Canada Revenue Agency at 1 800 959-5525.

*Cette publication est disponible en français sous le titre
« Avis d'information 6 - Avis sur la TVH à l'intention des fournisseurs de biens
et services taxables au gouvernement de l'Ontario »*



APPENDIX

Should you have any questions relating to Schedule A of the RTA or to ensure there have not been any changes, vendors should contact the Canada Revenue Agency.

The following list sets out Ontario government entities in Schedule A of the RTA effective until June 30, 2010:

Aboriginal Affairs Secretariat (Ontario Secretariat for Aboriginal Affairs)

Agriculture, Food and Rural Affairs, Ministry of

Agricorp
Agriculture, Food and Rural Affairs Appeal Tribunal
Agricultural Rehabilitation and Development Directorate of Ontario
Agricultural Research Institute of Ontario
Grain Financial Protection Board
Livestock Financial Protection Board
Livestock Medicines Advisory Committee
Normal Farm Practices Protection Board
Ontario Farm Products Marketing Commission

Assembly, Office of the

Attorney General, Ministry of

Assessment Review Board
Board of Negotiation
Criminal Injuries Compensation Board
Investments Advisory Committee of the Public Guardian and Trustee
Ontario Human Rights Commission
Ontario Municipal Board

Auditor General, Office of the

Cabinet Office

Treasury Board
Management Board of Cabinet

Chief Election Officer, Office of the

Children and Youth Services, Ministry of

Child and Family Services Review Board
Custody Review Board

Citizenship and Immigration, Ministry of

Advisory Council to the Order of Ontario
Province of Ontario Medal for Fire Fighters Bravery Advisory Council
Province of Ontario Medal for Good Citizenship Advisory Council
Province of Ontario Medal for Police Bravery Advisory Council

Community and Social Services, Ministry of

Soldier's Aid Commission
Social Benefits Tribunal

Community Safety and Correctional Services, Ministry of

Animal Care Review Board
Fire Marshal's Public Fire Safety Council
Fire Safety Commission
Ontario Civilian Commission on Police Services
Ontario Parole and Earned Release Board
Ontario Police Arbitration Commission

Culture, Ministry of

Conservation Review Board
Ontario Heritage Trust
Ontario Media Development Corporation
Ontario Trillium Foundation
Province of Ontario Council for the Arts (Ontario Arts Council)

Economic Development and Trade, Ministry of

Eastern Ontario Development Corporation
Northern Ontario Development Corporation
Ontario Capital Growth Corporation [Added effective February 1, 2009]
Ontario Development Corporation

Education, Ministry of

Advisory Council on Special Education
Education Quality and Accountability Office
Education Relations Commission
Languages of Instruction Commission of Ontario
L'Office des télécommunications éducatives de langue française de l'Ontario [Added effective April 1, 2007]
Ontario Educational Communications Authority (TV Ontario)
Ontario Parent Council
Ontario Special Education Tribunals (English/French)
Provincial Schools Authority

Energy, Ministry of

Ontario Energy Board

Environment, Ministry of (excluding Water & Sewer Operations)

Advisory Council on Drinking Water Quality and Testing Standards
Environmental Compensation Corporation
Environmental Review Tribunal

**Environment, Ministry of
(excluding Water & Sewer Operations) (continued)**

Ontario Clean Water Agency
Pesticides Advisory Committee
Walkerton Clean Water Centre (except for activities relating to training services)

Environmental Commissioner of Ontario

Finance, Ministry of

Commodity Futures Advisory Commission
Deposit Insurance Corporation of Ontario
Financial Disclosure Advisory Board
Financial Services Commission of Ontario
Financial Services Tribunal
Ontario Electricity Financial Corporation (for its activities relating to the management of the Ontario Hydro corporation's outstanding debt)
Ontario Financing Authority
Stadium Corporation of Ontario Limited

Francophone Affairs, Office of

Government House Leader, Office of the

Government Services, Ministry of (formerly Consumer and Business Services & Management Board)

Alcohol and Gaming Commission of Ontario
Civil Service Commission
Licence Appeal Tribunal
Ontario Film Review Board
Ontario Public Service Pension Board (Ontario Pension Board)
Ontario Racing Commission
Ontario Securities Commission
Provincial Judges Pension Board
Provincial Judges Remuneration Commission
Public Service Grievance Board

Health and Long Term Care, Ministry of

Advisory Committee on Screening for Inherited Diseases in Infants
Cancer Care Ontario (previously the Ontario Cancer Treatment and Research Foundation)
Community Advisory Boards -- Psychiatric Hospitals
Echo: Improving Woman's Health in Ontario [Added effective July 27, 2009]
eHealth Ontario [Added effective September 29, 2008]
Local Health Integration Network -- Central East Local Health Integration Network
Local Health Integration Network -- Central Local Health Integration Network
Local Health Integration Network -- Central West Local Health Integration Network

Local Health Integration Network -- Champlain Local Health Integration Network
Local Health Integration Network -- Erie St. Clair Local Health Integration Network
Local Health Integration Network -- Hamilton Niagara Haldimand Brant Local Health Integration Network
Local Health Integration Network -- Mississauga Halton Local Health Integration Network
Local Health Integration Network -- North East Local Health Integration Network
Local Health Integration Network -- North Simcoe Muskoka Local Health Integration Network
Local Health Integration Network -- North West Local Health Integration Network
Local Health Integration Network -- South East Local Health Integration Network
Local Health Integration Network -- South West Local Health Integration Network
Local Health Integration Network -- Toronto Central Local Health Integration Network
Local Health Integration Network -- Waterloo Wellington Local Health Integration Network
Drug Quality and Therapeutics Committee
Healing Arts Radiation Protection Commission
Health Professions Board Appeal and Review Board
Health Professions Regulatory Advisory Council
Health Research Programs Committee
Health Services Appeal and Review Board
Medical Eligibility Committee
Medical Review Committee
Ontario Agency for Health Protection and Promotion [Added effective June 4, 2007]
Ontario Mental Health Foundation
Ontario Review Board
Review Committee -- Chiropody Review Committee
Review Committee -- Chiropractic Review Committee
Review Committee -- Dentistry Review Committee
Review Committee -- Optometry Review Committee
Smart Systems for Health Agency [Removed effective September 29, 2008]

Health Promotion, Ministry of

Information and Privacy Commissioner/Ontario

**Integrity Commissioner, Office of the
Lobbyist Registrar, Lobbyist Registration Office**

**Intergovernmental Affairs, Ministry of
Democratic Renewal Secretariat**

Labour, Ministry of

Grievance Settlement Board
Employment Equity Tribunal
Office of the Employer Advisor
Office of the Worker Advisor
Ontario Labour Relations Board
Ontario Public Service Labour Relations Tribunal
Pay Equity Commission of Ontario -- Pay Equity Office
Pay Equity Commission of Ontario -- Pay Equity Hearings Tribunal
Workplace Safety and Insurance Appeals Tribunal
Workplace Safety and Insurance Board

Lieutenant Governor, Office of the**Municipal Affairs and Housing, Ministry of**

Building Code Commission
Building Materials Evaluation Commission
Ontario Housing Corporation
Ontario Mortgage Corporation
Ontario Municipal Employees Retirement Board
(Excluding OMERS Realty Corporation)
Ontario Rental Housing Tribunal

Natural Resources, Ministry of

Crown Timber Boards of Examiners (2)
Fish and Wildlife Heritage Commission
Niagara Escarpment Commission
Ontario Geographic Names Board
Rabies Advisory Committee

Northern Development and Mines, Ministry of

Northern Ontario Grow Bonds Corporation
Northern Ontario Heritage Fund Corporation
Owen Sound Transportation Company Limited (only in respect of ferry services)

Ombudsman Ontario**Premier, Office of the****Public Infrastructure Renewal, Ministry of**

Ontario Infrastructure Projects Corporation (except when it is not acting as a Crown agent) [Added effective July 17, 2006]
Ontario Realty Corporation
Ontario Strategic Infrastructure Financing Authority
[Deleted effective July 17, 2006]

**Research and Innovation, Ministry of
Small Business and Entrepreneurship, Ministry of****Tourism, Ministry of****Training, Colleges and Universities, Ministry of**

College Compensation and Appointments Council
College Relations Commission
Higher Education Quality Council of Ontario
Ontario Student Assistance Program Appeal Board
Post-secondary Education Quality Assessment Board
Provincial Advisory Committees (apprenticeship and trades)
Selection Board (Ontario Graduate Scholarships)
University Foundations
Brock University Foundation
Foundation at Queens University at Kingston
McMaster University Foundation
Trent University Foundation
University of Ottawa Foundation

Transportation, Ministry of

Ontario Highway Transport Board