

## Simplified Calculation of RST for Computer Program Services

### About this Notice

The Simplified Calculation, a pilot project for small businesses that provide computer program related services, has been extended for the period of April 1, 2009 to June 30, 2010.

### Pilot Project

The Simplified Calculation was initially in force from April 1, 2006 to March 31, 2009. It is an optional method for calculating retail sales tax (RST) on sales that include both taxable and non-taxable services related to computer programs. Under the pilot project, where a sale includes both taxable and non-taxable computer program services, the authorized vendor may apply RST at a rate of 6 per cent to all the computer program services included in the sale. Only vendors with annual total sales less than \$400,000 are eligible to participate in the pilot project.

For more information on the pilot project, see the following RST Information Notices: ***Simplified Calculation of RST for Computer Program Services – Pilot Project***, dated January 2006, and ***Highlights from the 2007 Ontario Budget***, dated March 2007, on the ministry's website at [ontario.ca/revenue](http://ontario.ca/revenue).

## More Information

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