



Reimbursements

NOTE: This version replaces GST Memorandum 400-3-11, *Allowances and Reimbursements* dated February 1992.

This memorandum explains the treatment of reimbursements paid to employees, members of a partnership or volunteers of a charity or public institution under the *Excise Tax Act*, and the subsequent eligibility rules for claiming input tax credits or public service body rebates for persons who pay these reimbursements.

Disclaimer:

The information in this memorandum does not replace the law found in the *Excise Tax Act* (the Act) and its regulations. It is provided for your reference. As it may not completely address your particular operation, you may wish to refer to the Act or appropriate regulation, or contact any Canada Revenue Agency GST/HST rulings office for additional information. A ruling should be requested for certainty in respect of any particular GST/HST matter. [Pamphlet RC4405, GST/HST Rulings – Experts in GST/HST Legislation](#) explains how to obtain a ruling and lists the GST/HST rulings offices. If you wish to make a technical enquiry on the GST/HST by telephone, please call 1-800-959-8287.

If you are located in Quebec and wish to make a technical enquiry or request a ruling related to the GST/HST, please contact Revenu Québec at 1-800-567-4692. You may also visit the [Revenu Québec Web site](#) to obtain general information.

Note:

Reference in this publication is made to supplies that are subject to the GST or the HST. The HST applies in the participating provinces at the following rates: 13% in Ontario, New Brunswick and Newfoundland and Labrador, 15% in Nova Scotia, and 12% in British Columbia. The GST applies in the rest of Canada at the rate of 5%. If you are uncertain as to whether a supply is made in a participating province, you may refer to [GST/HST Technical Information Bulletin B-103, Harmonized Sales Tax – Place of Supply Rules for Determining Whether a Supply is Made in a Province](#).

All legislative references in this memorandum refer to the *Excise Tax Act* unless otherwise indicated.

Table of Contents

Meaning of reimbursement	2
Amounts that are not reimbursements	2
Purpose of section 175 and eligibility requirements	3
First condition: the reimbursement is paid to an employee, partner or volunteer	3
Second condition: for consumption or use in relation to activities of the employer, partnership, charity or public institution	5
Third condition: employee, partner or volunteer have paid the tax payable	6
Calculation of the tax deemed paid.....	6
Calculation of the ITC and rebate	8
Credit card expenses.....	9
Documentary evidence.....	12
Appendix.....	13

La version française de la présente publication est intitulée *Remboursements*.



Meaning of reimbursement

Meaning of reimbursement

1. For the purposes of section 175, a reimbursement is a payment made by one person to repay another person for amounts spent. An amount constitutes a reimbursement where the amount is fully accounted for by the person receiving the payment (i.e., evidenced by supporting vouchers or records).
2. The CRA considers the following to be reimbursements:
 - a direct payment made on account by an employer, partnership, charity or public institution as long as the liability for payment does not rest entirely with this person (for example, where an employer and an employee are jointly and severally liable to pay an amount on a corporate credit card);
 - a cash advance obtained (either before or after the acquisitions are made with the cash advance) by the employee, partner or volunteer with the company credit card; and
 - an accountable advance, which is an amount given for expenses to be incurred and to be accounted for by the production of vouchers, and the return of any amount not so spent.

Income tax application

3. Where it has been determined for income tax purposes that an amount is a reimbursement, the CRA accepts this determination for GST/HST purposes.

Amounts that are not reimbursements

Allowances

4. An allowance is any periodic or other similar payment that a person receives from another person without having to account for its use. It is usually a predetermined amount paid for a certain purpose, is at the complete disposition of the person receiving the payment, and for which there is no requirement for the person receiving the payment to repay or account for its use. Consequently, an allowance is not a reimbursement. For more information on allowances, see GST/HST Memorandum 9.3, *Allowances*.

Reimbursements as taxable benefits

5. A reimbursement that results in a taxable benefit to the individual under the *Income Tax Act* (the ITA) is, in reality, remuneration or income of the individual. As income, the payment is not subject to the GST/HST, and hence not eligible for purposes of determining an input tax credit (ITC) or rebate entitlement under the Act.

Example 1

An employer reimburses an employee for the hotel and travel expenses of the employee's spouse when the spouse accompanied the employee on a business trip within Canada. The reimbursement is considered to be a taxable benefit for income tax purposes. This reimbursement is in the nature of a salary or remuneration.

Purpose of section 175 and eligibility requirements

Purpose of section 175

6. Section 175 enables a person who is an employer, partnership, charity or public institution to claim an ITC or a rebate in respect of an amount reimbursed to employees, partners or volunteers for the acquisition, importation or bringing into a participating province of property or services for consumption or use in relation to the activities of the person. When the conditions under section 175 are met, the person is deemed to have received a supply of the property or service and to have paid the GST/HST in respect of the supply at the time the reimbursement is paid.

First condition: the reimbursement is paid to an employee, partner or volunteer

7. The provisions of section 175 apply to a person that is an employer, partnership, charity or public institution who reimburses an amount to

- to an employee of the person,
- where the person is a partnership, to a member of the partnership, or
- where the person is a charity or a public institution, to a volunteer who gives services to the charity or public institution.

Meaning of employee ss 123(1)

8. The term “employee” includes an officer.

Meaning of employer ss 123(1)

9. The term “employer”, in relation to an officer, is the person from whom the officer receives remuneration.

Meaning of charity ss 123(1)

10. The term “charity” means a registered charity or a registered Canadian amateur athletic association within the meaning assigned to those expressions by subsection 248(1) of the ITA, but does not include a public institution.

Meaning of public institution ss 123(1)

11. The term “public institution” means a registered charity (within the meaning assigned by subsection 248(1) of the ITA) that is a school authority, a public college, a university, a hospital authority or a local authority determined by the CRA to be a municipality.

Volunteer

12. Section 175 applies to reimbursements paid to volunteers who give services to a charity or a public institution. It does not apply to volunteers of other types of organizations.

Volunteer or employee

13. An individual who gives services as a volunteer to a charity or public institution is not considered an employee of the charity or public institution. However, an employee of a charity or public institution may, outside of their employment contract, give services to that charity or public institution as a volunteer. It must be determined by the facts of the case if that individual was performing duties in the course of their office or employment with the charity or public institution or if the individual was providing services.

Example 2

A municipality not only reimburses its volunteer firefighters' expenses, but also pays for the services provided by the firefighters. The municipality has determined that the firefighters are in fact performing the duties of an office or employment and are its employees.

ss 175(1)

14. The person receiving the reimbursement must be an employee, a partner or a volunteer at the time the property or service is acquired, imported or brought into a participating province. If not, the provisions of section 175 do not apply to any reimbursement.

Example 3

A company reimburses a former employee for legal fees associated with termination of employment. Subsection 175(1) does not apply because the person was not an employee at the time the person acquired the legal services.

15. However, if a person is an employee, a partner or a volunteer at the time the property or service is acquired, imported or brought into a participating province, it is not necessary that the person still be an employee, partner or volunteer at the time of the reimbursement.

Agents

16. If the employee, partner or volunteer was acting as an agent for the employer, partnership, charity or public institution at the time the individual acquired, imported or brought into a participating province property or services, section 175 does not apply to the reimbursement. Instead, as the employer, partnership, charity or public institution would be considered to be the recipient of the supply, the usual rules for determining whether that person was eligible to claim ITCs or rebates would apply.

Executor of an estate s 267 and 267.1

17. Pursuant to section 267, generally, if an individual dies, the GST/HST provisions continue to apply to the individual's estate as if the estate were the individual and the individual had not died. Pursuant to section 267.1, the trustee of a trust includes the representative of a deceased individual and a trust includes the estate of a deceased individual. Provided that the individual acquired, imported or brought into a participating province property or services at the time that the person was an employee, partner or volunteer, any reimbursement to the estate of the deceased individual could be subject to the rules in section 175. However, if the estate acquires, imports or brings into a participating province property or services after the death of the individual, the provisions of section 175 would not apply.

Reimbursements to employees of other companies

18. Where a company (Company A) reimburses the employees of another company (Company B) for expenses that these employees incurred as a result of a contract Company B entered into with Company A, Company A is not entitled to use section 175 for these reimbursements. There is no employer – employee relationship between Company A and the employees of Company B. Rather, the reimbursements would be consideration for a supply.

Second condition: for consumption or use in relation to activities of the employer, partnership, charity or public institution

ss 175(1)

19. The property or service acquired, imported or brought into a participating province by an employee, partner or volunteer must be for consumption or use in relation to the activities of the employer, partnership, charity or public institution.

20. The CRA considers that:

- the term “consumption” is the act or instance of consuming or the process of being consumed; for example, fuel is consumed in the operation of an internal combustion engine; and
- the term “use” refers to the act or practice of using or employing something. The term “use” stresses the practicality of the end result or purpose for which something was acquired and the purpose for which the property was acquired and employed.

“In relation to”

21. It is a question of fact whether the consumption or use of the property or service is “in relation to” the activities of the employer, partnership, charity or public institution. However, there must be a direct connection between the consumption or use of the property or service and the activities engaged in by the person.

Multiple supplies

22. Sometimes an employee, partner or volunteer acquires, imports or brings into a participating province multiple supplies of property or services, some of which are for consumption or use in relation to the activities of the employer, partnership, charity or public institution and some of which are not. The supplies that are not for consumption or use in relation to the activities of the employer, partnership, charity or public institution do not fall within the preamble to subsection 175(1). Consequently, the provisions of section 175 do not apply to those particular supplies.

Membership dues paid on behalf of employees, partners or volunteers

23. Generally, membership dues in a professional or work related association are invoiced to the individual who is obligated to pay the amount as a member of the association. Where an employer reimburses all or a portion of the membership dues of its employees, the provisions of section 175 apply, provided that the membership dues are in relation to the activities of that employer. Furthermore, any direct payment made by the employer to the association on behalf of an employee in respect of the employee’s membership dues constitutes a reimbursement of the employee’s expense. Similar rules apply with respect to membership dues paid on behalf of members of partnerships and volunteers of a charity or public institution.

Third condition: employee, partner or volunteer have paid the tax payable

Tax payable was paid
ss 175(1)

24. The employee, partner or volunteer must have paid the tax payable on the acquisition, importation or bringing into a participating province of the property or services.

Calculation of the tax deemed paid

Effect of section 175

25. When the conditions under section 175 are met, an employer, partnership, charity or public institution that pays an amount as a reimbursement to the employee, partner or volunteer is deemed to have received a supply of the property or service that was acquired, imported or brought into a participating province and to have paid tax in respect of this supply.

para 175(1)(b)

26. Any consumption or use of the property or service by the employee, partner or volunteer in relation to the activities of the employer, partnership, charity or public institution is deemed to be consumption or use by the employer, partnership, charity or public institution, and not by the employee, partner or volunteer.

Calculation of tax deemed paid
para 175(1)(c)

27. Where the conditions of section 175 are met, the employer, partnership, charity or public institution is deemed to have paid, at the time the reimbursement is paid, tax in respect of the supply equal to the amount determined by the formula

$$A \times B$$

where

A is the tax paid by the employee, member or volunteer in respect of the acquisition, importation or bringing into a particular province of the property or service by the employee, member or volunteer, and

B is the lesser of

- (i) the percentage of the cost to the employee, partner or volunteer of the property or service that is reimbursed, and
- (ii) the extent (expressed as a percentage) to which the property or service was acquired, imported or brought into the province by the employee, partner or volunteer for consumption or use in relation to activities of the employer, partnership, charity or public institution.

Example 4

A volunteer rented a car in Manitoba while attending three days of meetings as a representative of a charity. Since the volunteer was not returning home after the meetings but was taking a one-week vacation, the vehicle rental agreement was for a ten-day period. The volunteer paid \$500, plus \$25 GST, for the car rental. The charity reimbursed the volunteer for the car rental in respect of the meetings

(including the GST). The percentage reimbursed was 30%, which was the three days use during the meetings of the ten-day car rental.

Pursuant to section 175, the charity is deemed to have received a supply of the car rental, and the use of the car by the volunteer for the three days is considered to be use by the charity.

The tax the charity is deemed to have paid in respect of the supply is equal to

$$A \times B$$

where

A is \$25 (the tax paid by the volunteer),

B is 30% which is the lesser of

- 30% (the percentage of the cost to the volunteer that was reimbursed), and
- 30% (the extent expressed as a percentage to which the rental of the car was acquired for use in relation to activities of the charity).

Therefore, the tax deemed paid by the charity on the car rental is equal to \$7.50 ($\$25 \times 30\%$).

Example 5

An individual who is a member in a partnership purchases a computer in Newfoundland and Labrador for \$1,695, including \$195 HST ($\$1,695 \times 13/113$). The computer will be used 60% in partnership activities and 40% for the partner's personal use. The partner pays the tax of \$195 with respect to the acquisition of the computer. The partnership reimburses the partner for the full \$1,695. The partnership is deemed to have received a supply of the computer. Since 60% of the use of the computer is in relation to the activities of the partnership, 60% of the supply is deemed to be use by the partnership. The tax the partnership is deemed to have paid is equal to:

$$A \times B$$

where

A is \$195 (the tax paid by the partner),

B is 60% which is the lesser of

- 100% (the percentage of the cost to the partner of the computer that was reimbursed), and
- 60% (the extent expressed as a percentage to which the acquisition of the computer was for use in the activities of the partnership).

Therefore, the tax deemed paid by the partnership on the computer is equal to \$117 ($\$195 \times 60\%$).

Exception for partners ss 175(2)

28. If a partnership reimburses a partner who is not an individual after the partner has filed a return with the CRA and claimed an ITC in respect of the same expense, the rules in subsection 175(1) do not apply. Therefore, the partnership is not eligible to claim an ITC for the tax deemed paid even though it has reimbursed the partner.

Calculation of the ITC and rebate

ITC eligibility ss 169(1)

29. As a result of the application of section 175, an employer, a partnership, a charity and a public institution may be eligible to claim an ITC or a rebate for the amount of tax deemed paid to the same extent as the person would have been able to claim the credit or rebate if the person had incurred the expense directly to the extent that the deemed consumption or use is consumption or use in the course of the person's commercial activities. Charities are required to use the "net tax calculation for charities". Consequently, they cannot claim ITCs for the GST/HST paid or payable on most of their purchases. However, if a charity meets certain conditions, it may elect not to use the net tax calculation for charities.

Rebate for charities and public institutions s 259

30. Where a charity or public institution paying the reimbursement to a volunteer is not entitled to an ITC (i.e., the charity or public institution is not a registrant, the property or services are not consumed or used in the course of its commercial activities, or the charity is limited in the ITCs that it can claim because of the net tax calculation for charities), the charity or public institution may be eligible to claim a public service body rebate for the amount of deemed tax paid. However, a public service body rebate is not available if the deemed tax paid was in respect of a non-eligible property or service. For more information, refer to [Guide RC4034, GST/HST Public Service Bodies' Rebate](#).

Amount of ITC or rebate that may be claimed

31. The amount of the ITC or rebate in respect of a reimbursement that can be claimed may be based on the deemed tax paid (the calculation of deemed tax paid is shown in paragraph 27) or using a factor of deemed tax paid. When the factor method is used, 90% or more of the supplies for which the reimbursement is paid must have been subject to the related tax rate.

Consistent use of method of calculation

32. The method of calculation selected by a registrant must be used consistently within each category of reimbursed amounts (e.g., airfare, hotel accommodation, food, beverages and entertainment) throughout the fiscal year. Therefore, if the registrant chooses to calculate the tax paid in respect of airfare expenses for one employee based on a factor of deemed tax paid, the registrant must use the same method for such expenses reimbursed to all other employees during the fiscal year.

Factors

33. The appendix provides the factors an employer, partnership, charity or public institution may use to calculate the ITC or rebate on reimbursements paid to employees, partners and volunteers. The factor rates are lower than the tax rates in recognition of the fact that the total expenses may include tips, provincial sales tax, and other amounts that are not subject to the GST/HST.

Example 6

An employer reimburses an employee for expenses incurred in respect of supplies of property or services purchased in Prince Edward Island and Nova Scotia.

The employer is eligible to calculate its ITCs based on the deemed tax paid on the reimbursed amount equal to the total of:

- 4/104 of the amount reimbursed for supplies made in Prince Edward Island where 90% or more of the supplies are subject to the 5% GST; and
 - 14/114 of the amount reimbursed for supplies made in Nova Scotia where 90% or more of the supplies are subject to the 15% HST.
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Credit card expenses

Credit card expenses
Policy statement P-184

34. The CRA allows a person who is an employer, a partnership, a charity or a public institution to use a factor approach to calculate ITCs or rebates in respect of the tax deemed paid by the person on purchases made by the person's employees, partnership members or volunteers where credit cards have been used to make purchases. The use of factors is intended to simplify the administrative burden persons have because credit card receipts are often a one sum total and include gratuities and provincial sales tax (PST). The choice of using the factor approach is an option for a person. Some persons may prefer to use the exact calculation method.

35. The CRA will permit persons to use factors for calculating ITCs and rebates on expenses charged to company credit cards, provided the following conditions are satisfied:

- In the case of an ITC, the card member (i.e., an employee, partner or volunteer) must have acquired the property or service for consumption or use in relation to the person's commercial activities.
- In the case of public service body rebates, the card member must have acquired an eligible property or service (see Guide RC4034 for more information).
- There must be one or more written agreements between the person, the card member and the credit card issuer stating that the card member is solely or jointly and severally liable with the person for the payment of all charges made on the company credit card issued to the card member.
- The purchases of property or services recorded on the credit card statement must be all or substantially all (90% or more) taxable supplies (other than zero-rated supplies) acquired in Canada by the card member.
- The documentary evidence used to support the ITC or rebate claims must satisfy the following criteria:
 - (a) where a credit card receipt is issued in conjunction with another component of supporting documentation, both components must be obtained by the person before the return in which the ITC claimed is filed or the rebate application is filed;
 - (b) where no other supporting documentation is issued in conjunction with a credit card receipt (e.g., gasoline purchased at a service station), the credit card receipt will constitute sufficient supporting documentation to claim an ITC or rebate; and
 - (c) the monthly credit card statement does not constitute sufficient documentary evidence to claim an ITC.

36. The CRA considers a direct payment made on account by the person to the card issuer to be a reimbursement as long as the liability for payment of the credit card statement does not rest entirely with the person.

37. Furthermore, if only the person, and not the card member, is liable to pay the company credit card account, it is the CRA's view that the person paid the expense and not the card member. Therefore, the card member is not being reimbursed by the person for any amount.

Example 7 (facts)

The following facts apply to examples 7a) to 7c).

A company in a non-participating province is a GST/HST registrant with a monthly reporting period. The company provides a credit card to each manager and salesperson (i.e., card member) in its marketing division. The purpose of the company credit card is to allow the company's sales force to purchase minor business related items without being out of pocket. Typical business expenses include motor fuel, meals, entertainment and accommodations which include PST and gratuities.

The company receives a monthly statement from the credit card issuer for purchases made on the company credit cards and pays the statement amount directly to the card issuer by the due date, 30 days after the statement date.

Every three months, each salesperson prepares an expense report to account for any out-of-pocket expenses incurred during that period, and provides to the company the original expense receipts (and supporting documentation, if any) paid for with the company credit card. Managers who use the credit card submit their expenses reports monthly.

In an effort to streamline its procurement practices, the company has also introduced a "low dollar" purchasing program which allows the managers of the company to use the company credit card to purchase business related items to a maximum value of \$500.

Example 7a)

Pursuant to written agreements between the registrant, the card member and the credit card issuer, the card member is solely or jointly and severally liable with the registrant for the payment of all charges made on the company credit card issued to the card member. The salesperson submits an expense report for July 1, 2012 to September 30, 2012, supported with the original expense receipts paid for with the company credit card.

The company will be permitted to use the factor of 4/104 to calculate its ITC entitlement. The payment by the company of the credit card charges to the card issuer is considered to be a reimbursement since the company is not solely responsible per the signed agreement for payment of all credit card charges. The card member is solely or jointly and severally liable with the registrant for the payment of all credit card charges.

Example 7b)

Pursuant to the written agreement between the company and the credit card issuer, the company is solely responsible for the payment of all credit card charges made by the company's sales force and managers. The salesperson submits an expense report for July 1, 2012 to September 30, 2012, supported with the original expense receipts paid for with the company credit card.

The company is not permitted to use the factor approach to calculate its ITC entitlement. The payment by the company of the credit card charges to the card issuer is not considered to be a reimbursement since the company is solely responsible per the signed agreement for payment of all credit card charges. For the

factor approach to be used, the card member must be solely or jointly and severally liable with the registrant for the payment of all credit card charges.

Example 7c)

Pursuant to written agreements between the registrant, the card member and the credit card issuer, the card member is solely or jointly and severally liable with the registrant for the payment of all charges made on the company credit card issued to the card member.

In June 2012, the office manager for one of the company's sales offices located in Alberta purchases various office supplies from several office supply distributors and submits an expense report in the amount of \$459 which includes GST and is supported with all receipts. All purchases are paid with the company credit card.

In June 2012, similar expenses are made by the office manager of the sales office located in Ontario. The office manager submits an expense report in the amount of \$369 which includes HST and is supported with all receipts. All purchases are made with the company credit card.

Although the company makes direct payment to the card issuer for all charges on the company credit card, the CRA considers this to be a reimbursement because the company is not solely responsible for the payment of the charges. The card members are solely or jointly and severally responsible for the payment according to the agreement with the card issuer.

The company has the option of calculating its ITC entitlement using the factor approach based on credit card receipts and supporting documentation notwithstanding that the statement amounts are paid directly to the card issuer by the company. Furthermore, to be eligible for an ITC using the factor approach, the reimbursement must be for goods and services all or substantially all (90% or more) of which are taxable supplies acquired in Canada by the card members pursuant to section 175. The purchased office supplies satisfy all of these criteria.

The factor allowed on credit card expenses incurred in Alberta is 4/104. An ITC in the amount of \$17.65 would be allowed ($\$459 \times 4/104$).

The factor allowed on credit card expenses incurred in Ontario is 12/112. An ITC in the amount of \$39.54 would be allowed ($\$369 \times 12/112$).

Reimbursement paid for food, beverages and entertainments 236

38. If a reimbursement is paid to a person in respect of the GST/HST paid in respect of food, beverages and entertainment, the recapture rule under section 236 may apply to limit a registrant's ITC entitlement. However, the recapture rule does not apply to charities or public institutions. For more information on the ITC limitations in respect of food, beverages and entertainment, refer to [GST/HST Memorandum 8.2, *General Restrictions and Limitations*](#).

Documentary evidence

Documentary evidence
ss 169(4)

39. Registrants who use the exact calculation method to determine their ITC eligibility for reimbursements (see paragraph 27) are subject to the general documentary and information requirements as prescribed under subsection 169(4). Information on documentary requirements in respect of ITCS will be available in GST/HST Memorandum 8.4, *Documentary Requirements for Claiming Input Tax Credits*.

Exemption
ss 169(5)

40. Registrants who use a factor approach for reimbursements are exempt from the general documentary and information requirements for claiming ITCs, if they maintain books and records that contain the following information:

- the name and Business Number of the registrant who paid the reimbursement;
- the name of the employee, partner or volunteer who received the reimbursement;
- the total amount of the reimbursement paid to each employee, partner or volunteer;
- the total GST or HST deemed to have been paid for the reimbursement;
- the reporting period in which the reimbursement was made; and
- the nature of the supply or expense.

Documentary requirements for rebates
ss 286(1)

41. Persons who claim rebates for the deemed tax paid on reimbursements are required under subsection 286(1) to maintain adequate books and records in English or French to enable verification of the amount of the rebate.

42. Detailed information on books and records is available in [GST/HST Memorandum 15.1, *General Requirements for Books and Records*](#), and [GST/HST Memorandum 15.2, *Computerized Records*](#).

Enquiries by telephone

Technical enquiries on the GST/HST:	1-800-959-8287
General enquiries on the GST/HST:	1-800-959-5525 (Business Enquiries)
If you are located in Quebec:	1-800-567-4692 (Revenu Québec)

All technical publications on GST/HST are available on the CRA Web site at www.cra.gc.ca/gsthsttech.

Appendix

The following chart provides the factors an employer, partnership, charity or public institution may use to calculate their ITCs or rebates for reimbursements paid to employees, partners and volunteers.

	Supplies made in	Factors
Reimbursement paid on or after July 1, 2010	Nova Scotia	14/114
	<ul style="list-style-type: none"> • New Brunswick • Newfoundland and Labrador • Ontario 	12/112
	British Columbia	11/111
	in a non-participating province	4/104
Reimbursement paid on or after January 1, 2008 and before July 1, 2010	<ul style="list-style-type: none"> • Nova Scotia • New Brunswick • Newfoundland and Labrador 	12/112
	in a non-participating province	4/104
Reimbursement paid on or after July 1, 2006 and before January 1, 2008	<ul style="list-style-type: none"> • Nova Scotia • New Brunswick • Newfoundland and Labrador 	13/113
	in a non-participating province	5/105