

# Ministry of Finance

## *Tax Information Notice*



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ISSUED: March 25, 2010

HST Notice # 7

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[www.fin.gov.bc.ca/rev.htm](http://www.fin.gov.bc.ca/rev.htm)

## HST Invoicing Requirements

As announced on July 23, 2009, British Columbia's provincial sales tax (PST) and hotel room tax will be eliminated and a B.C. rate will be added to the federal Goods and Services Tax (GST) to create a single Harmonized Sales Tax (HST) for B.C., effective July 1, 2010.

The provincial portion of the HST will be seven per cent and the federal portion will be five per cent, for a combined HST rate of twelve 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 British Columbia 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 [www.cra-arc.gc.ca](http://www.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](#)

### Further Information

General information about the introduction of the HST in British Columbia can be found at <http://www.gov.bc.ca/hst/>

Additional information about the administration of the HST in BC can be found at <http://www.cra-arc.gc.ca/gncy/hrmnztn/bc/menu-eng.html>.

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.