



Finance Department
Harmonized Sales Tax (HST) Table for Sales to External Parties

Note 1: This Tax Table is intended to provide general direction only; for more complex transactions or if additional information is required, please contact the Finance Department at 416-736-5143.

Note 2: HST in Ontario is 13% consisting of a federal component @ 5% and provincial component (PVAT-Provincial Value Added Tax) @ 8%.

ALPHABETICAL INDEX	HST
Accommodation: Short term (less than 30 days);	Taxable
Accommodation: Long term (30 days or over) with continuous occupancy	Exempt
Accommodation: \$20 or under per day	Exempt
Administration Fees	Exempt
Admission to a professional performance, speech, forum or athletic event	Taxable
Admission to a competitive/non-competitive amateur athletic event OR an amateur performance OR other amateur competitive event	Exempt. Becomes taxable if more than 10% of the participants are remunerated OR if any remunerated participant is highlighted in advertising OR where cash prizes are available and there are one or more participants that are remunerated.
Advertising Services	Exempt
Alcoholic Beverages	Taxable
Appliance rental	Taxable
Application Fee	Exempt
Aptitude testing service	Exempt
Art supplies	Taxable
Athletics Memberships: Compulsory fee included in tuition	Exempt
Athletics Memberships: Other (staff, alumni, etc.)	Taxable
Audio Books	Taxable (only federal component applies, 8% PVAT is exempt)
Audio Tapes: Duplication	Taxable
Audio Tapes: Production (i.e., recording, editing, etc.)	Exempt
Audio visual equipment rental	Taxable
Beverages	Taxable if over \$4.00. (If \$4.00 & under only federal component applies, 8% PVAT is exempt)
Binding service	Exempt
Books (blank exercise books, sales catalogues, directories, rate books, etc.)	Taxable
Books (Printed) - published for educational, technical, cultural or literary purposes and if 5% or less of total printed space devoted to advertising	Taxable (only federal component applies, 8% PVAT is exempt)
Books (used or donated text books)	Exempt
Catering	Taxable
Certified Copy of Academic Documents	Exempt
Child Care Services	Exempt
Classroom Supplies	Taxable
Clothing (children's clothing & footwear)	Taxable (only federal component applies, 8% PVAT is exempt)
Clothing (excludes children's clothing & footwear)	Taxable
Coin or Card-Operated Photocopier/Printing Services	Taxable
Commissions from Vending Machines, Ticket Sales, etc.	Taxable
Computers: Personal, sale of	Taxable
Computers: Supplies (paper, diskettes, manuals, etc.)	Taxable
Confectionery	Taxable
Conferences	Taxable
Consulting Services	Exempt
Convocation Fees	Exempt
Counseling Services	Exempt
Course Description (Individual)	Exempt
Course Manuals	Taxable
Courses - Degree	Exempt



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Cover Charges	Taxable
Damage Fees (student) (repairs to student residences)	Exempt
Day-Care Services	Exempt
Desktop Publishing Service	Exempt
Diagnostic Testing Services	Exempt
Diploma Replacement	Exempt
Donated Goods	Exempt
Duplicate T2202A	Exempt
Equipment Rentals - includes audiovisual, laboratory, musical instruments, furniture, etc.	Taxable
Examination Scripts	Exempt
Fax Services	Exempt
Field Trip Fees (course-related)	Taxable/Exempt - takes on tax status of related course
Film Processing Service: Where client brings in goods for production	Exempt
Film Processing Service: Where University originates, produces and sells goods to customers	Taxable
Fines (parking, library, etc.)	Exempt
Food: Basic Groceries (bulk food sales)	Exempt
Food: Meeting meal plan requirements	Exempt
Food: Not meeting meal plan requirements	Taxable if over \$4.00. (If \$4.00 & under only federal component applies, 8% PVAT is exempt)
Food: Other (restaurant meals, etc.)	Taxable if over \$4.00. (If \$4.00 & under only federal component applies, 8% PVAT is exempt)
Food: Snacks and prepared foods	Taxable if over \$4.00. (If \$4.00 & under only federal component applies, 8% PVAT is exempt)
Food: Student Meal Plans	Exempt
Fund Raising Dinners/events (varying tax rules, phone for clarification)	Taxable / Exempt
Gift Certificates	Exempt
Giftware	Taxable
Graduate Referral Service	Exempt
Graphic Art Service	Exempt
Health and Beauty Aids	Taxable
Ice Rentals (Athletics)	Taxable
ID Cards (Original and Replacement)	Exempt
Inter-Library Loan Service	Exempt
Internet Services	Exempt
Lab Analysis Service	Exempt
Lab Coats	Taxable
Lab Manuals	Taxable
Laminating	Taxable
Land Sales (generally taxable although tax rules vary, phone for clarification)	Taxable
Laundry Services	Exempt
Laundry, Coin-Op	Exempt
Lecturing (on behalf of University, not privately)	Exempt
Letters of Permission	Exempt
Literature Searches	Exempt
Loans (financial)	Exempt
Locker Rentals	Taxable



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Mailbox Rentals	Taxable
Mailing Labels	Taxable
Manuals - Lab, Classroom, Computer	Taxable
Meal Plans - Student (meeting meal plan requirements)	Exempt
Meal Plans - Student: Not meeting the requirements	Taxable
Medical Devices	Exempt
Non-Credit Course Fees (note: certain exclusions apply, phone for more details)	Taxable
Office Supplies	Taxable
Overhead Transparencies: Where client brings in goods for production	Exempt
Overhead Transparencies: Where University originates, produces and sells goods to customers	Taxable
Parking: For Resident Students (30 days or over)	Exempt
Parking: All Other (excludes students in residence for 30 or more days)	Taxable
Patents	Exempt
Photocopies	Taxable
Photocopies: Direct cost recovery from staff, faculty for personal use	Exempt
Photographic Services (also see Film Processing Service)	Exempt
Plant Testing Service	Exempt
Plants, Trees and Shrubs	Taxable
Printed Matter, Sale of	Taxable
Printing Services: Where client brings in goods for production (i.e. client provides all the supplies).	Exempt
Printing Services: Where University originates, produces and sells goods to customers	Taxable
Psychological Testing Services	Exempt
Recreational Instruction: Primarily for those 14 years of age and under	Exempt
Recreational Instruction: All others	Taxable
Rentals, Equipment: Audio Visual, Laboratory, Musical Instruments, Furniture etc.	Taxable
Research Contracts	Exempt
Residence Fees, Student	Exempt
Right to Use Computer Terminals	Taxable
Royalties	Exempt
Seminars	Taxable
Skate Sharpening Service	Exempt
Slide Production: Where client brings in goods for production.	Exempt
Software: Custom-Designed, single copy designed for a specific user	Exempt
Software: Produced and sold in quantity	Taxable
Space Rentals / Room Rentals (other than residential)	Taxable
Sporting Goods	Taxable
Statement of Attendance	Exempt
Stationery	Taxable
Subscriptions for magazines, journals & similar type publications	Taxable
Survey Research Services	Exempt
Swimming Pool Rentals (Athletics)	Taxable
Telephones: Direct cost recovery of telecommunication services for personal use by staff, faculty	Exempt
Telephones: Equipment Rental	Taxable



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Telephones: Line Rental (includes local and long-distance service)	Taxable
Tickets: To Amateur Performances or Competitions	Exempt
Tickets: To Professional Performances or Competitions	Taxable
Towel and Gym Apparel Rental	Taxable
Transcripts	Exempt
Typesetting Services	Exempt
Used Goods: Sale of goods previously used in a commercial operation such as Hospitality/Retail Services	Taxable
Used Goods: Sale of goods previously used in a non-commercial operation, academic dept's.	Exempt
Video Tapes: Duplication	Taxable
Video Tapes: Production (i.e., recording, editing, etc.)	Exempt
Website Design	Exempt
Word Processing Service	Exempt
Writing Services	Exempt