

# 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](http://www.rev.gov.on.ca/en/notices/hst/03.html) and [www.cra-arc.gc.ca/tx/pstr/trnstrnl/prsnl/menu-eng.html](http://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