



HST Tax Status Table for Sales to External Parties

This table is intended to provide a quick reference for various types of external sales activity throughout the University. For more specific information please refer to the HST manual. More complex sales transactions not included in this table should always be reviewed by experts in the retail sales tax field. If additional information or assistance is required, please email hst.help@utoronto.ca.

The Ontario HST of 13% is comprised of a federal component of HST (GST) at 5% and a provincial component of HST (PVAT) at 8%.

Alphabetical Index	HST Status
Accommodation: Long term (30 days or over) with continuous occupancy	Exempt
Accommodation: Short term (less than 30 days) and greater than \$20/day.	Taxable
Admission to a professional performance, athletic event, speech, forum, graduation, convocation.	Taxable
Admission to be a spectator at: an 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 (on billboards and real property)	Exempt
Alcoholic Beverages	Taxable
Appliance rental	Taxable
Application Fee for Admission	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 of HST (GST) applies, PVAT is exempt)
Audio Tapes: Production & Duplication Services	Taxable (Exempt, if only production service provided OR if customer provides all required supplies for duplication)
Audio visual equipment rental	Taxable
Audit Fees for courses	Same tax status of course being audited
Beverages non-alcoholic (coffee, tea, fruit juices/drinks containing 25% or more natural fruit juice, but excludes soft drinks and bottled water under 600ml in size unless the sale is included as part of a meal under \$4.00)	Taxable if over \$4.00. (If \$4.00 & under only federal component of HST (GST) applies, PVAT is exempt)
Books (blank exercise books, catalogues, directories, rate books, etc.)	Taxable
Books (published for educational, technical, cultural or literary purposes and contain no advertising)	Taxable (only federal component of HST (GST) applies, PVAT is exempt)

Alphabetical Index	HST Status
Books (used or donated text books)	Exempt
Catering	Taxable
Certified Copy of Academic Documents (Electronic or Hardcopy)	Exempt
Child Care Services	Exempt (Taxable, if child greater than 14 years of age)
Classroom Supplies	Taxable
Clothing (New children's clothing & footwear)	Taxable (only federal component of HST (GST) applies, PVAT is exempt)
Clothing	Taxable (Exempt, if donated or previously used in non-commercial activity)
Commissions from Vending Machines, Ticket Sales, etc.	Taxable
Computer: Right to use terminal	Taxable (Exempt, if charged with HST exempt course tuition)
Computer: Sale of Personal Computers	Taxable
Computer: Services including custom programming and website design	Exempt
Computer: Supplies (paper, CDs, manuals, etc.)	Taxable
Conferences	Taxable
Consulting Services	Exempt (Taxable, if it is for faculty or staff to supervise or instruct in any recreational or athletic activity OR to teach a taxable non-credit course OR if it is in connection to catering services. Fees for performers are taxable if charged to an organization that collects admissions for the performance. Fees to be a speaker at a conference (or similar event) on behalf of the University are HST exempt.
Convocation processing fee (excludes Event Fee – see Admissions)	Exempt
Counseling Services	Exempt
Course Manuals, Notes	Taxable
Course Fees – Credit or Degree programs	Exempt
Course Fees – Non-Credit (non-recreational courses)	Taxable (Some exceptions apply. Please refer to HST manual)
Course or Camp Fees – Recreational and non-credit	Taxable (Exempt, if 50% or more of participants will be: 1) 14 years or younger and doesn't involve overnight supervision OR 2) underprivileged individuals or individuals with a disability)
Damage Fees charged to students (i.e. repairs to student residences)	Exempt
Day-Care Services	See Child Care Services
Diagnostic Testing Services	Exempt
Diploma Replacement	Exempt
Donated Goods (Includes Cash donations too)	Exempt
Duplicate T2202A	Exempt
Duplicate tuition statements for income tax	Exempt
Equipment Rentals (Includes audiovisual, laboratory, musical instruments, furniture, sporting goods, etc.)	Taxable (Exempt, if part of a long term space rental. See Rentals – Long Term)
Fax Services	Exempt
Field Trip Fees (course-related)	Exempt

Alphabetical Index	HST Status
Film Processing Service	Taxable (Exempt, if customer provides all required supplies)
Fines (parking, library, etc.)	Exempt
Food: Basic Groceries (including bulk food sales)	Zero-Rated
Food: Subject to meal plan requirements (see Meal Plans)	Exempt
Food: Prepared for immediate consumption (restaurant meals, snacks, etc.)	Taxable if over \$4.00. (If \$4.00 & under only federal component of HST (GST) applies, PVAT is exempt)
Fund Raising Events	Taxable (Exempt, if meeting very specific requirements. Email for clarification)
Giftware	Taxable (Exempt, if donated or previously used in non-commercial activity)
Graduate Referral Service	Exempt
Graphic Art Service	Exempt
Health and Beauty Aids	Taxable
Ice Rentals (Athletics)	Taxable
ID Cards (Original and Replacement)	Exempt
Individual Course Description	Exempt
Inter-Library Loan Service	Exempt
Internet Services	Exempt
Lab Analysis Service	Exempt
Lab Coats	Taxable
Lab Manuals	Taxable
Laminating Service	Taxable (Exempt, if customer provides all required supplies)
Land Sales	Taxable (Some exceptions apply. Please email for clarification)
Laundry Services	Exempt
Laundromats, Coin-Operated /Card-Operated	Taxable (Exempt, if located in common area of residential complex)
Lecturing (on behalf of University, not privately)	Exempt
Letters of Permission	Exempt
Literature Searches	Exempt
Loans (financial)	Exempt
Locker 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 and Assistive Devices (Designed for human use, prescribed or for assisting disabled individuals)	Exempt
Office Supplies	Taxable
Overhead Transparencies	Taxable (Exempt, if customer provides all required supplies)
Parking Permits	Taxable (Exempt , if full time student living in residence for 30 days or longer)
Parking Other: (hourly, weekly, etc.)	Taxable
Patents	Exempt
Photocopies	Taxable (Exempt , if customer provides all required supplies)
Photography Services (Prints or sitting fees)	Taxable (see Film Processing Service)

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Plant Testing Service	Exempt
Plants, Trees and Shrubs	Taxable
Printed Matter, Sale of	Taxable
Printing & Duplicating Services	Taxable (Exempt, if only design service provided OR if customer provides all required supplies)
Psychological Testing Services	Exempt
Recreational Instruction: (see Course Fees: Recreational)	Taxable (Exempt , if primarily for those 14 years old or younger)
Rentals – Short Term (i.e. less than 30 days) Classrooms, labs, chapel, stadium, auditorium, gymnasium, ice rental, swimming pool, office space, television studio and other space rentals.	Taxable
Rentals – Long Term (30 continuous days or longer, i.e. lease) Classrooms, labs, chapel, stadium, auditorium, gymnasium, ice rental, swimming pool, office space, television studio and other space rentals.	Exempt (Taxable, if a Sec 211 election has been made on the specific property)
Research Contracts	Exempt (varying tax rules exist which could make it Taxable, email for further clarification)
Residence Fees, Student	Exempt
Royalties	Exempt
Seminars	Taxable
Skate Sharpening Service	Exempt
Slide Production Services	Taxable (Exempt, if customer provides all required supplies)
Software: Custom-Designed, single copy designed for a specific user	Exempt (Taxable, if new equipment provided with software)
Software: Produced for commercial purposes and sold in quantity	Taxable
Sporting Goods	Taxable (Exempt, if donated or previously used in non-commercial activity)
Statement of Attendance	Exempt
Stationery	Taxable
Subscriptions for magazines, journals & similar type publications	Taxable
Survey Research Services	Exempt
Swimming Pool Rentals (Athletics)	(See Rentals – Short Term)
Telephones: Direct cost recovery of telecommunication services for personal use by staff, faculty	Exempt
Telephones: Equipment Rental	Taxable
Telephones: Line Rental	Taxable
Tickets to events	(See Admission)
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 departments.	Exempt
Vending machine sale of food or beverage (over \$0.25)	Taxable
Video Tapes: Production & Duplication Services	Taxable (Exempt, if only production service provided OR if customer provides all required supplies for duplication)
Video Tapes: Production	Exempt
Website Design	Exempt
Withdrawal Fees	Exempt
Word Processing Service	Exempt

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Workshop Registrations	Taxable
Writing Services	Exempt