

HST Tax Code Summary Table

Expense G/L Tax codes						
Tax Code	Total Tax	HST		Effective Tax Rate*	Description	Scenario
		GST	PVAT			
E0	0	0	0	0.00%	HST Exempt / Zero Rated external purchases	Travel Outside of Canada or where Provincial sales tax incurred and no rebate is allowed.
E1	13	5	8	3.41%	HST charged; GST Rebate 67% PVAT Rebate 78%	Purchase of Goods and Services for <u>consumption in Ontario</u> .
E2	8	0	8	8.00%	PVAT charged; No GST and No Rebate	Purchase of Insurance.
E3	5	5	0	1.65%	GST charged; No PVAT (Point of Sales Exemption (POS)); GST Rebate 67%	Purchases incurred for use in GST provinces or prepared Meals less than \$4.00.
E4	13	5	8	3.41%	GST charged; Self Assess Ontario PVAT; GST Rebate 67% PVAT Rebate 78%	Purchases where we were only charged GST and must self-assess the 8% Ontario portion of HST (PVAT).
E5	5	5	N/A	0.00%	GST charged; No PVAT; Federal book Rebate for 5% GST	Purchase of Books for University use.
E6	13	5	8	0.00%	HST charged; 100% GST & PVAT rebate. Restricted use only; Input Tax Credit	To be used by specific departments only. ITC eligible items (central use only)
E8	15	5	10	3.85%	HST charged; GST Rebate 67%; PVAT Rebate 78%	Purchase of Goods and Services for <u>consumption in Prince Edward Island, New Brunswick, Newfoundland & Labrador</u> .
F1	14	5	9	3.63%	HST charged; GST Rebate 67%; PVAT Rebate 78%	Purchase of Goods and Services for <u>consumption in Nova Scotia</u>
EA	13	5	8	3.41%	HST included; Per Diem Allowance/Mileage; GST Rebate 67% PVAT Rebate 78%	Per Diem allowance of meals, accommodation & mileage for travel within Canada & from Non-Ontario Research Funds.
EC	13	5	8	4.05%	GST charged; Self Assess Ontario PVAT: GST rebate 67% PVAT Rebate 78%	Reimbursement of employee expenses incurred in GST provinces and must S/A Ontario PVAT. (i.e. Computer, etc.)
EE	5	5	0	2.29%	GST charged; Reimburse employee expenses incurred in GST provinces	Reimbursement of employee expenses incurred in GST provinces. (i.e. Accommodations, meals, taxi, car rental, etc.)
EN	15	5	10	4.51%	HST charged; Reimburse employee expenses incurred in Prince Edward Island, New Brunswick, and Newfoundland & Labrador.	Reimbursement of employee expenses incurred in Prince Edward Island, New Brunswick, Newfoundland & Labrador. (i.e. Accommodations, meals, taxi, car rental, etc.)
ER	13	5	8	4.07%	HST charged; Reimburse employee expenses incurred in Ontario	Reimbursement of employee expenses incurred in Ontario. (i.e. Accommodations, meals, taxi, car rental, etc.)
ES	13	5	8	3.41%	HST applies; Self Assess GST & PVAT; GST Rebate 67% PVAT Rebate 78%	Downloaded software purchased from outside Canada. Research Services performed outside of Canada.
EV	14	5	9	4.28%	HST charged; Reimburse employee expenses incurred in Nova Scotia	Reimbursement of employee expenses incurred in Nova Scotia. (i.e. Accommodations, meals, taxi, car rental, etc.)
J9	0	0	0	0.00%	HST exempt; Internal Expense Transactions	Reallocation of <u>Internal</u> expense/purchase transactions between departments

Revenue G/L Tax Codes						
Tax Code	Total Tax	HST		Effective Tax Rate*	Description	Scenario
		GST	PVAT			
R0	0	0	0	0.00%	HST Exempt / Zero Rated external sales	Sales to External parties that are HST exempt. Goods or Services that are exported outside of Canada.
R1	13	5	8	13.00%	HST assessed; No Rebate available	Sales to External parties that are resident in Ontario.
R3	5	5	0	5.00%	GST assessed; No PVAT (Point of Sales Exemption (POS)); No GST Rebate	Printed Books, Prepared Meals less than \$4.00. Sales to Status Indians of qualifying off reserve property or services.
R5	15	5	10	15.00%	HST assessed @ 15%; Sales to residents in Prince Edward Island, New Brunswick, and Newfoundland & Labrador; No Rebate	Sales of products delivered to PEI, NB, NF&L. Sales of Intangible Personal Property to residents of PEI, NB, NF&L, such as tuition for non-credit courses via online education, fees for database access, etc.
R6	5	5	0	5.00%	GST assessed; Sales to residents of GST Prov. and Territories; No Rebate	Sales of products delivered to GST provinces and Territories. Sales of Intangible Personal Property to residents of GST provinces or Territories, such as tuition for non-credit courses via online education, fees for database access, etc.
R9	14	5	9	14.00%	HST assessed @ 14%; Sales to residents in Nova Scotia; No Rebate	Sales of products delivered to NS. Sales of Intangible Personal Property to residents of NS such as tuition for non-credit courses via online education, fees for database access, etc.
S9	0	0	0	0.00%	HST exempt; Internal Revenue Transactions	Reallocation of <u>Internal</u> sales/recoveries transactions between departments

* Effective Tax Rate represents the net tax impact to the department for the transaction.
If you have any questions about a tax code, please contact your [F.A.S.T. Team Representative](#).