

## HST Tax Code Summary Table

Tax Code	Total Tax	HST		Effective Tax Rate *	Description	Scenario
		GST	PVAT			
					<b><u>Expense G/L Tax codes</u></b>	
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 <b>consumption in Ontario</b> .
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%	Prepared Meals less than \$4.00 or for purchases incurred for use in GST provinces.
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	<b>To be used by specific departments only. ITC eligible items (central use only)</b>
E8	15	5	10	3.85%	HST charged; GST Rebate 67%; PVAT Rebate 78%	Purchase of Goods and Services for <b>consumption in Prince Edward Island, Nova Scotia, New Brunswick, &amp; Newfoundland &amp; Labrador</b> .
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%	Reimburse employee for exps. incurred in GST prov. and must S/A Ont. PVAT. (i.e. Conferences, 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, Nova Scotia, New Brunswick, and Newfoundland & Labrador.	Reimbursement of employee expenses incurred in Prince Edward Island, Nova Scotia, 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.
J9	0	0	0	0.00%	HST exempt; Internal Expense Transactions	Reallocation of <b>Internal</b> expense/purchase transactions between departments
					<b><u>Revenue G/L Tax Codes</u></b>	
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.
R2	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, Nova Scotia, New Brunswick, and Newfoundland & Labrador; No Rebate	Sales of products delivered to PEI,NS, NB, NF&L. Sales of Intangible Personal Property to residents of PEI,NS,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.
S9	0	0	0	0.00%	HST exempt; Internal Revenue Transactions	Reallocation of <b>Internal</b> 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](#).