

**Table of new HST tax codes created in FIS and corresponding FIS description (1)**

Company Code	(2) Old GST/PST tax codes	New HST Tax codes	
		New codes	New description
FLDI	C2	D1	HST 8% (Pur-Insurance: Eff.Tax=8%)
FLDI	C3	D2	HST 13% (Pur- Eff.Tax=3.94% after Rebate)
FLDI	C4	D3	HST 5% (Pur-POS Exempt: Eff.Tax=2.5% after Rebate)
<b><u>Purchase/Expense G/L tax codes</u></b>			
UofT	I0	E0	HST 0% (Pur-No HST Eff.Tax=0%)
UofT	(3) IX / I6	E1	HST 13% (Pur-Purchases consumed in 13% HST prov. Eff.Tax=3.41% after Rebate)
UofT	(3) I8 / I9	E2	HST 8% (Pur-Insurance: Eff.Tax=8%)
UofT	I6	E3	HST 5% (Pur-POS Exempt Eff.Tax=1.65% after Rebate)
UofT	J3	E4	HST 5% (Pur-Non HST Province:S/A 8% PVAT: Eff Tax=3.41% after Rebate)
UofT	ID	E5	GST 5% (Pur-Rebate for Books: Eff.Tax=0% after Rebate)
UofT		E6	HST 13% (Pur-100% rebate for Med Store only: Eff.Tax=0% after Rebate)
UofT		E7	HST 12% (Pur-Purchases consumed in British Columbia Eff.Tax=3.19% after Rebate)
UofT		E8	HST 15% (Pur-Purchases consumed in Nova Scotia Eff.Tax=3.85% after Rebate)
UofT	IF	EA	HST 13% Per Diem Allowance/Mileage in Canada
UofT		EB	HST 12% Reimburse expense incurred in British Columbia
UofT	IE	EE	GST 5% Reimburse expense incurred in GST provinces
UofT		EN	HST 15% Reimburse expense incurred in Nova Scotia
UofT		ER	HST 13% Reimburse expense incurred in Ontario, New Brunswick, Newfoundland
UofT	S1	ES	HST 0% (Pur-S/A HST 13%: Eff.Tax=3.41% after Rebate)
UofT	(4) J9	J9	HST 0% (Pur-Internal Eff.Tax=0%)
<b><u>Sales/Revenue G/L tax codes</u></b>			
UofT	O0 / O7	R0	HST 0% (Sale: Eff.Tax=0%)
UofT	(3) OA /O4	R1	HST 13% (Sale to 13% HST Province Resident: Eff.Tax=12.09% after Rebate=.91%)
UofT	(3) O1 / OF	R2	HST 13% (Sale: Eff.Tax=13% No Rebate)
UofT	O4	R3	HST 5% (Sale-POS Exempt EFF. Tax=4.62% after Rebate=.38%)
UofT	(5)	R4	HST 12% (Sale to BC Resident Eff.Tax=11.09%; Rebate=.91%)
UofT	(5)	R5	HST 15% (Sale to NS Resident Eff.Tax=14.14%; Rebate=.86%)
UofT	(5)	R6	GST 5% (Sale to GST Province/Terr.Resident Eff.Tax=4.09%; Rebate=.91%)
UofT	(4) n/a	S9	HST 0% (Sales-Internal EFF. Tax=0%)

**Notes:**

- (1) Listing represents the HST tax scenarios identified so far. Review continues of the new tax legislation as it relates to other HST provinces and additional tax codes may be created in the near future.
- (2) A mapping from the former GST/PST tax codes to the new HST has been provided as a guideline only. End-users will need to decide which HST tax code is most appropriate (see note (3) for additional information).
- (3) When mapping from "old" tax codes to "new" tax codes, special attention is required regarding the nature of the historical transactions using these particular tax codes. The 13% HST will now apply to most purchases and some of the old tax codes reflect only the 5% GST tax rate since no PST tax was payable.
- (4) Description for "J9" tax code changed to better reflect true nature of code; i.e. internal expense transaction allocations  
A new tax code "S9" has been created for the recording of internal revenue transaction allocations.
- (5) These tax codes are only to be used for sale of goods to be delivered out of province or for sales of intangible personal property, which includes tuition for on-line (distance education) non-credit courses.