



To: **Divisional Contacts**
From: Sanish Samuel, Controller and Executive Director, Financial Services
Date: December 12, 2024
Subject: **GST/HST Temporary Relief**

The Canadian government announced legislation for GST/HST to be fully and temporarily relieved on certain qualified items such as catering, restaurant meals, drinks, snacks, children's clothing, and printed books, beginning on December 14, 2024 and ending on February 15, 2025 ("eligible period").

Your department or unit may be impacted if you sell or purchase any of these qualifying items. The [tax codes](#) used to post these transactions in AMS will need to be modified for any purchases or sales during the eligible period.

To qualify for the GST/HST relief, **both** conditions below must be met:

- All consideration for the items is paid in full during the eligible period. (If a deposit was paid prior to the eligible period, the entire remaining amount must be paid during the eligible period).
- The items are delivered or made available during the eligible period (items are considered delivered when the supplier transfers the item to a shipping or courier service)

These conditions apply for purchases and sales by the University.

For sales of qualifying items, use tax code **R0**.

For purchases of qualifying items, use tax code **E0**.

For Expense Reimbursements, tax codes should also be adjusted to **E0** for qualifying expenses paid for during the eligible period.

For more information and a detailed listing of qualifying items, please see:

<https://www.canada.ca/en/services/taxes/child-and-family-benefits/gst-hst-holiday-tax-break.html>

For tax code related questions, please contact your FAST team [faculty representative](#) (or fast.help@utoronto.ca).

Thank you.