

Harmonized Sales Tax (HST) July 1 2010

Effective July 1 2010, the provinces of British Columbia and Ontario will adopt Harmonized Sales Tax (HST), combining the current Goods and Services Tax and the Provincial/Retail Sales tax applicable in those provinces as follows:

- BC will implement a 12% HST, combining current 5% GST and 7% RST
- Ontario will implement a 13% HST, combining current 5% GST and 8% RST

The HST is a value added tax, and is applied to goods and services taxable under the [Excise Tax Act](#).

At the same time, Nova Scotia has announced that they will increase their HST rate from 13% to 15%, effective July 1 2010. As for the other provinces that currently apply HST, New Brunswick and Newfoundland, they will retain the current 13% HST rate at this time.

As a GST/HST registrant and as required by applicable law, we will collect and remit the applicable HST amounts, when providing goods and services. Consequently, your invoices will show the new HST rates on applicable goods and services.

Please note that any PST exemption you currently claim for your business will no longer be available as of July 1, 2010. However if you are registered for GST, you may be eligible to claim an input tax credit on the HST your business pays.

For further information on how HST applies visit Canada Revenue Agency's website [HST for Ontario and British Columbia](#).