



Harmonized Sales Tax (HST)

To: Gorge Rowing and Paddling Centre participants

Date: **UPDATED MAY 5, 2010**

The Harmonized Sales Tax (HST) at a rate of 12% will replace existing Provincial Sales Tax (PST) and the Federal Goods and Services Tax (GST) beginning **July 1, 2010**.

Transitional Rules - From Canada Revenue Agency form G1-056

Payments collected before May 1st for services delivered after July 1st are only GST applicable to consumers and no HST needs to be charged. *The HST would generally apply to any consideration that becomes due, or is paid without having become due, on or after May 1, 2010, for a supply of a service, to the extent that the consideration relates to the portion of the service performed on or after July 1, 2010. However, if 90% or more of the service is performed before July 2010, no HST would be payable on the consideration for the service.*

What this means for Gorge Rowing and Paddling Centre Programs, Services and Events at this time.

All special events and programs occurring/continuing after July 1, 2010 will be charged HST beginning May 1, 2010.

- * Programs affected by Transitional Rules to date:
 - o *Seasonal Dragon Boat Teams (Full & Partial)*
 - o Summer and Adult Youth Rowing Programs, including Learn to Row
 - o Summer Dragon Boat Racing Preparation Programs and Introductory Dragon Boating
 - o Entry to Gorge Fest Dragon Boat Regatta (and other GO Rowing and Paddling Association Dragon Boat Festivals occurring after July 1, 2010).
 - o Ocean Kayaking Group programs and bookings.

For more information on the HST, visit the Canada Revenue Agency Website at www.cra.gc.ca

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