

Finance Department
Tax Table for Sales to External Parties

Note 1: this Tax Table is intended to provide general direction only; more complex transactions should always be reviewed by experts in the field. If additional information is required please contact Carter Scott in the UWO Finance Department at ext. 85448.

Note 2: Ontario's HST is 13% consisting of a federal component @ 5% and provincial component (OVAT) @ 8%

Alphabetical Index	HST Status	GST Status	PST Status
Accommodation: Long term (30 days or over) with continuous occupancy	Exempt	Exempt	Exempt
Accommodation: Short term (less than 30 days);	Taxable	Taxable	Taxable @ 5% regardless of cost
Accommodation: Under \$20/day	Exempt	Exempt	Taxable @ 5% if short term (less than 30 days)
Administration Fees	Exempt	Exempt	Exempt
Admission to a professional performance or athletic event	Taxable	Taxable	Taxable (@10% if price over \$4.00); Exempt if under the sponsorship of UWO
Admission to a competitive/non-competitive amateur athletic event OR amateur performance OR other amateur competitive event	Exempt. Becomes taxable if more than 10% of the participants are remunerated OR if any remunerated participant is highlighted in advertising OR where cash prizes are available and there are one or more participants that are remunerated.	Exempt. Becomes taxable if more than 10% of the participants are remunerated OR if any remunerated participant is highlighted in advertising OR where cash prizes are available and there are one or more participants that are remunerated.	Exempt
Advertising Services	Exempt	Exempt	Exempt
Alcoholic Beverages	Taxable	Taxable	Taxable @ 10%
Appliance rental	Taxable	Taxable	Taxable
Application Fee	Exempt	Exempt	Exempt
Aptitude testing service	Exempt	Exempt	Exempt
Art supplies	Taxable	Taxable	Taxable
Athletics Memberships: Compulsory fee included in tuition	Exempt	Exempt	Exempt
Athletics Memberships: Other (staff, alumni, etc.)	Taxable	Taxable	Exempt
Audio Books	Taxable (only federal component applies, 8% OVAT is exempt)	Taxable	Taxable
Audio Tapes: Duplication	Taxable	Taxable	Taxable
Audio Tapes: Production (i.e., recording, editing, etc.)	Exempt	Exempt	Taxable
Audio visual equipment rental	Taxable	Taxable	Taxable
Beverages	Taxable if over \$4.00. (If \$4.00 & under only federal component applies, 8% OVAT is exempt)	Taxable	Taxable
Binding service (varying PST rules apply, phone for clarification)	Exempt	Exempt	Taxable/Exempt
Books (blank exercise books, catalogues, directories, rate books, etc.)	Taxable	Taxable	Taxable
Books (published for educational, technical, cultural or literary purposes and contain no advertising)	Taxable (only federal component applies, 8% OVAT is exempt)	Taxable	Exempt
Books (used or donated text books)	Exempt	Exempt	Exempt
Catering	Taxable	Taxable	Taxable
Certified Copy of Academic Documents	Exempt	Exempt	Exempt
Child Care Services	Exempt	Exempt	Exempt
Classroom Supplies	Taxable	Taxable	Taxable
Clothing (children's clothing & footwear)	Taxable (only federal component applies, 8% OVAT is exempt)	Taxable	Taxable

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Alphabetical Index	HST Status	GST Status	PST Status
Clothing (excludes children's clothing & footwear)	Taxable	Taxable	Taxable
Coin or Card-Operated Photocopier/Printing Services: \$0.20 or greater per single transaction	Taxable	Taxable	Taxable
Coin or Card-Operated Photocopier/Printing Services: \$0.20 or less per single transaction	Taxable	Taxable	Exempt
Coin-Op Laundry Service	Exempt	Exempt	Exempt
Commissions from Vending Machines, Ticket Sales, etc.	Taxable	Taxable	Exempt
Computers: Personal, sale of	Taxable	Taxable	Taxable
Computers: Supplies (paper, diskettes, manuals, etc.)	Taxable	Taxable	Taxable
Confectionery	Taxable	Taxable	Taxable
Conferences	Taxable	Taxable	Exempt
Consulting Services	Exempt	Exempt	Exempt
Convocation Fees	Exempt	Exempt	Exempt
Counseling Services	Exempt	Exempt	Exempt
Course Description (Individual)	Exempt	Exempt	Exempt
Course Manuals	Taxable	Taxable	Exempt
Courses - Degree	Exempt	Exempt	Exempt
Cover Charges	Taxable	Taxable	Exempt
Damage Fees (student) (repairs to student residences)	Exempt	Exempt	Exempt
Day-Care Services	Exempt	Exempt	Exempt
Desktop Publishing Service	Exempt	Exempt	Exempt. Taxable if delivered on a medium
Diagnostic Testing Services	Exempt	Exempt	Exempt
Diploma Replacement	Exempt	Exempt	Exempt
Donated Goods	Exempt	Exempt	Exempt only if sold during a fund-raising sale, otherwise taxable
Duplicate T2202A	Exempt	Exempt	Exempt
Equipment Rentals Includes audiovisual, laboratory, musical instruments, furniture, etc.	Taxable	Taxable	Taxable
Examination Scripts	Exempt	Exempt	Exempt
Fax Services	Exempt	Exempt	Exempt
Field Trip Fees (course-related)	Exempt	Exempt	Exempt
Film Processing Service: Where client brings in goods for production	Exempt	Exempt	Taxable
Film Processing Service: Where University originates, produces and sells goods to customers	Taxable	Taxable	Taxable
Fines (parking, library, etc.)	Exempt	Exempt	Exempt
Food: Basic Groceries (bulk food sales)	Exempt	Exempt	Exempt
Food: Meeting meal plan requirements	Exempt	Exempt	Exempt
Food: Not meeting meal plan requirements	Taxable	Taxable	Exempt
Food: Other (restaurant meals, etc.)	Taxable if over \$4.00. (If \$4.00 & under only federal component applies, 8% OVAT is exempt)	Taxable	Taxable if over \$4.00
Food: Snacks and prepared foods	Taxable if over \$4.00. (If \$4.00 & under only federal component applies, 8% OVAT is exempt)	Taxable	Taxable if over \$4.00
Food: Student Meal Plans	Exempt	Exempt	Exempt
Fund Raising Dinners/events (varying tax rules, phone for clarification)	Taxable / Exempt	Taxable / Exempt	Taxable / Exempt

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Gift Certificates	Exempt	Exempt	Exempt
Giftware	Taxable	Taxable	Taxable
Graduate Referral Service	Exempt	Exempt	Exempt
Graphic Art Service (varying PST rules apply, phone for clarification)	Exempt	Exempt	Taxable / Exempt
Health and Beauty Aids	Taxable	Taxable	Taxable
Ice Rentals (Athletics)	Taxable	Taxable	Exempt
ID Cards (Original and Replacement)	Exempt	Exempt	Exempt
Inter-Library Loan Service	Exempt	Exempt	Exempt
Internet Services	Exempt	Exempt	Exempt
Lab Analysis Service	Exempt	Exempt	Exempt
Lab Coats	Taxable	Taxable	Taxable
Lab Manuals	Taxable	Taxable	Exempt
Laminating Service	Exempt	Exempt	Taxable
Land Sales (generally taxable although tax rules vary, phone for clarification)	Taxable	Taxable	Exempt
Laundry Services	Exempt	Exempt	Exempt
Laundry, Coin-Op	Exempt	Exempt	Exempt
Lecturing (on behalf of University, not privately)	Exempt	Exempt	Exempt
Letters of Permission	Exempt	Exempt	Exempt
Literature Searches	Exempt	Exempt	Exempt
Loans (financial)	Exempt	Exempt	Exempt
Locker Rentals	Taxable	Taxable	Exempt
Mailing Labels	Taxable	Taxable	Taxable
Manuals - Lab, Classroom, Computer	Taxable	Taxable	Exempt
Meal Plans - Student (meeting meal plan requirements)	Exempt	Exempt	Exempt
Meal Plans - Student: Not meeting the requirements	Taxable	Taxable	Exempt
Medical Devices	Exempt	Exempt	Exempt
Non-Credit Course Fees (excludes language courses that are part of an ESL or FSL program as these are tax exempt)	Taxable	Taxable	Exempt
Office Supplies	Taxable	Taxable	Taxable
Overhead Transparencies: Where client brings in goods for production	Exempt	Exempt	Taxable
Overhead Transparencies: Where University originates, produces and sells goods to customers	Taxable	Taxable	Taxable
Parking: All Other (excludes students in residence for 30 or more days)	Taxable	Taxable	Taxable
Parking: For Resident Students (30 days or over)	Exempt	Exempt	Exempt
Patents	Exempt	Exempt	Exempt
Photocopies: \$0.20 or greater per single transaction	Taxable	Taxable	Taxable
Photocopies: \$0.20 or less per single transaction	Taxable	Taxable	Exempt
Photographic Services (also see Film Processing Service)	Exempt	Exempt	Taxable
Plant Testing Service	Exempt	Exempt	Exempt
Plants, Trees and Shrubs	Taxable	Taxable	Taxable
Printed Matter, Sale of (varying PST rules apply, phone for clarification)	Taxable	Taxable	Taxable / Exempt
Printing Services (varying PST rules apply, phone for clarification): Where client brings in goods for production.	Exempt	Exempt	Taxable / Exempt
Printing Services (varying PST rules apply, phone for clarification): Where University originates, produces and sells goods to customers	Taxable	Taxable	Taxable / Exempt
Psychological Testing Services	Exempt	Exempt	Exempt
Recreational Instruction: All others	Taxable	Taxable	Exempt

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Recreational Instruction: Primarily for those under 14 years of age	Exempt	Exempt	Exempt
Rentals, Equipment: Audio Visual, Laboratory, Musical Instruments, Furniture, etc.	Taxable	Taxable	Taxable
Research Contracts	Exempt	Exempt	Exempt
Residence Fees, Student	Exempt	Exempt	Exempt
Right to Use Computer Terminals	Taxable	Taxable	Taxable
Royalties	Exempt	Exempt	Exempt
Seminars	Taxable	Taxable	Exempt
Skate Sharpening Service	Exempt	Exempt	Taxable
Slide Production: Where client brings in goods for production.	Exempt	Exempt	Taxable
Software: Custom-Designed, single copy designed for a specific user	Exempt	Exempt	Exempt
Software: Produced and sold in quantity	Taxable	Taxable	Taxable
Space Rentals, Room Rentals (other than residential): Long Term (30 days or over with continuous occupancy)	Taxable	Taxable	Exempt
Space Rentals, Room Rentals (other than residential): Short Term (under 30 days)	Taxable	Taxable	Exempt
Sporting Goods	Taxable	Taxable	Taxable
Statement of Attendance	Exempt	Exempt	Exempt
Stationery	Taxable	Taxable	Taxable
Subscriptions for magazines, journals & similar type publications	Taxable	Taxable	Exempt
Survey Research Services	Exempt	Exempt	Exempt
Swimming Pool Rentals (Athletics)	Taxable	Taxable	Exempt
Telephones: Direct cost recovery of telecommunication services for personal use by staff, faculty	Exempt	Exempt	Exempt
Telephones: Equipment Rental	Taxable	Taxable	Taxable
Telephones: Line	Exempt	Exempt	Exempt
Tickets: To Amateur Performances or Competitions	Exempt	Exempt	Exempt
Tickets: To Professional Performances or Competitions	Taxable	Taxable	Exempt only if under the sponsorship of the University, otherwise taxable at 10% if over \$4.00
Towel and Gym Apparel Rental	Taxable	Taxable	Taxable
Transcripts	Exempt	Exempt	Exempt
Typesetting Services (varying PST rules apply, phone for clarification)	Exempt	Exempt	Taxable / Exempt
Used Goods: Sale of goods previously used in a commercial operation such as Hospitality/Retail Services	Taxable	Taxable	Taxable
Used Goods: Sale of goods previously used in a non-commercial operation, academic dept's.	Exempt	Exempt	Taxable
Video Tapes: Duplication	Taxable	Taxable	Taxable
Video Tapes: Production	Exempt	Exempt	Taxable
Website Design	Exempt	Exempt	Exempt
Word Processing Service	Exempt	Exempt	Exempt
Writing Services	Exempt	Exempt	Exempt