



LIFESAVING SOCIETY

*The Lifeguarding Experts*

## IMPACT OF THE HARMONIZED SALES TAX IN ONTARIO

*July 2010*

Effective July 1, 2010, the 13% Harmonized Sales Tax (HST) replaced the 5% federal (GST) and 8% provincial (PST) sales taxes in Ontario. The provincial portion of the HST remains at 8% and the federal portion at 5%.

### **On Literature**

The 8% provincial portion of the HST *does not apply to books* including audio books and printed books and read-only medium (e.g. CD-ROM) when sold together as a single package. The 13% HST does apply to other resources like posters and pamphlets.

### **On Exam/Certification Fees**

The Lifesaving Society's training program fees are HST exempt. This includes all swim, lifesaving, lifesaving sport, lifeguard, leadership and aquatic safety management exam/certification fees including recerts.

### **On Merchandise**

The 13% HST (12% for British Columbia and 15% for Nova Scotia) applies to all Lifesaving Society merchandise items including replacement cards. However, clothing and footwear for youth are exempt from the 8% provincial portion of the HST.