External Supplies (Sales) of Products, Services & Personal Property

Revenue

Is this consideration for a supply?

Yes

Gov't Grant
Donation
Sponsorship

Non Taxable
Tax Code N

No

Product?

Yes

Service?

Yes

Personal Property?

Yes

Zero-rated?

Yes

Zero-rated?

No

Zero-rated?

Yes

Zero-rated?

No

Is the personal property being supplied alone?

Yes

Exempt
Tax Code ES

No

Is the personal property being supplied in conjunction with a supply of real property?

Yes

Exempt
Tax Code ES

No

Is the supply of real property taxable?

Yes

Exempt
Tax Code ES

No

Does the exemption for amateur performances and events apply?

Yes

Exempt
Tax Code ES

No

Does the exemption for relief of poverty, suffering or distress apply?

Yes

Exempt
Tax Code ES

No

Does the exemption for recreational services provided primarily to children fourteen yrs or under apply?

Yes

Exempt
Tax Code ES

No

Does one of the nil or nominal consideration rules apply?

Yes

Exempt
Tax Code ES

No

Is the supply to an exempt entity?

Yes

Exempt
Tax Code ES

No

Is it priced below direct cost?*

Yes

Exempt
Tax Code ES

No

Is it on the list of taxable services?

Yes

Exempt
Tax Code ES

No

Purchased for resale?

Yes

Exempt
Tax Code ES

No

Is the sale to an exempt entity?

Yes

Exempt
Tax Code ES

No

Taxable Sale is converted to a Zero-rated Sale
Tax Code ZS

Taxable Sale is converted to a Zero-rated Sale
Tax Code ZS

Taxable @ 0%
Tax Code ZS

Taxable @ 5%
Tax Code TS

Taxable Sale is converted to a Zero-rated Sale
Tax Code ZS

Taxable Sale is converted to a Zero-rated Sale
Tax Code ZS

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* direct cost as defined in the GST Glossary

Note: Taxable Sales to recipients in the “Participating Provinces” are subject to HST at the applicable rate