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Taxable Revenue and Exemptions

When the University provides goods or services for purchase by external parties, HST must be applied in accordance with the Canada Revenue Agency's Tax Act. The following is an index of common goods and services, and their tax status. This document can be referenced by Departments when creating an invoice request, or planning for additional revenue streams.

Please note: sales to internal parties, including sales to University of Windsor research grants, departments, and trusts, are exempt from tax. This document is updated to reflect tax law as of October 2017.

Alphabetical Index	HST Status	Notes
Accommodation: Long term (30 days or over) with continuous occupancy	Exempt	
Accommodation: Short term (less than 30 days)	Taxable	
Accommodation: Under \$20/day per room	Exempt	
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 participants is highlighted in advertising OR where cash prizes are available and there are one or more participants that are remunerated
Admission: to a professional performance of athletics event	Taxable	
Advertising Services	Exempt	
Alcoholic Beverages	Taxable	
Application Fee	Exempt	
Aptitude Testing Service	Exempt	
Art Supplies	Taxable	
Athletics Memberships: Compulsory fee included in tuition	Exempt	
Athletics Memberships: Other (staff, alumni, etc.)	Taxable	
Audio Books	Taxable (federal portion only)	Audio books become exempt if a licence is sold that gives the recipient the right to hear the book, as this is a supply of intangible personal property.
Audio Tapes: Duplication	Taxable	Becomes exempt if only a service is provided and UWindsor does not provide a tape to the recipient.
Audio Tapes: Production (i.e. recording, editing, etc.)	Exempt	
Audio Visual Equipment Rental	Taxable	
Beverages	Taxable	Taxable if over \$4.00; if under, charge federal portion (5%) only
Binding Services	Exempt	
Books: blank exercise books, catalogues, directories, rate books, etc.	Taxable	
Books: text books for educational, technical, cultural or literary purposes and contain no advertising	Taxable (federal portion only)	
Books: used or donated text books	Exempt	

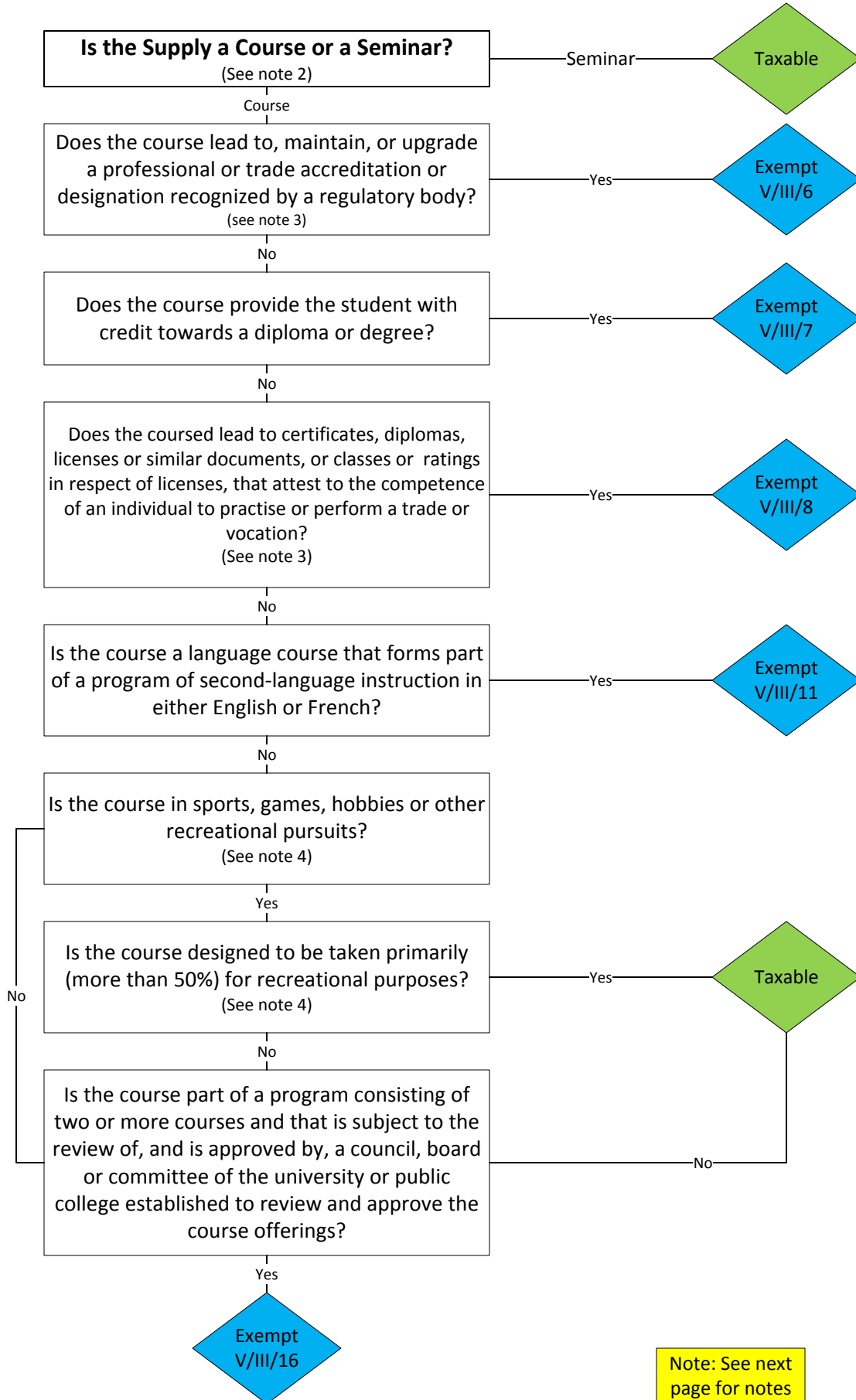
Alphabetical Index	HST Status	Notes
Catering	Taxable	
Certified Copy of Academic Documents	Exempt	
Classroom Supplies	Taxable	
Clothing: children's clothing & footwear	Taxable (federal portion only)	
Clothing excluding children's clothing & footwear	Taxable	
Coin-Op Laundry Service	Exempt	
Commissions from Vending Machines, Ticket Sales, etc.	Taxable	
Computers: Personal, sale of	Taxable	
Computers: Supplies (paper, diskettes, manuals, etc.)	Taxable	
Confectionery	Taxable	
Conferences	Taxable	
Consulting Services	Exempt	
Convocation Fees	Exempt	
Counselling Services	Exempt	
Course Description (Individual)	Exempt	
Course Manuals	Taxable	
Courses - Degree	Exempt	
Damage Fees: student and repairs to student residences	Exempt	
Desktop Publishing Service	Exempt	
Diagnostic Testing Services	Exempt	
Diploma Replacement	Exempt	
Donated Goods	Exempt	
Duplicate T2202A	Exempt	
Books and E-books: Both access codes and electronic study material	Exempt	
Equipment Rentals: Includes audiovisual, laboratory, musical instruments, furniture, etc.	Taxable	
Examination Scripts	Exempt	
Fax Services	Exempt	
Field Trip Fees: course-related	Exempt	
Film Processing Service: Where client brings in goods for production	Exempt	
Film Processing Service: Where University originates, produces and sells goods to customers	Taxable	
Fines (parking, library, etc.)	Exempt	
Food: Which meets student meal plan requirements	Exempt	
Food: Which does not meet student meal plan requirements	Taxable	
Food: Other (restaurant meals, etc.)	Taxable	Taxable if over \$4.00; if under, charge federal portion (5%) only
Food: Snacks and prepared foods	Taxable	Taxable if over \$4.00; if under, charge federal portion (5%) only
Food: Student Meal Plans	Exempt	
Fund Raising Dinners/events: Which are not considered an admission to a place of amusement, seminar, conference, similar event	Exempt	
Gift Certificates	Exempt	
Giftware	Taxable	
Graduate Referral Service	Exempt	

Alphabetical Index	HST Status	Notes
Graphic Art Service	Exempt	
Health and Beauty Aids	Taxable	
ID Cards: Original and Replacement	Exempt	
Internet Services	Exempt	
Lab Analysis Service	Exempt	
Lab Coats	Taxable	
Lab Manuals	Taxable	
Laminating Service	Exempt	
Lecturing on behalf of University	Exempt	
Lecturing privately	Taxable	
Letters of Permission	Exempt	
Literature Searches	Exempt	
Inter-Library Loan Service	Exempt	
Loans: Financial	Exempt	
Locker Rentals	Taxable	
Mailing Labels	Taxable	
Manuals: Lab, Classroom, Computer	Taxable	
Meal Plans: Student, meeting meal plan requirements	Exempt	
Meal Plans: Student, not meeting meal plan requirements	Taxable	
Medical Devices	Exempt	Exempt if sold at direct cost. Becomes taxable if not included on the list provided on the following link: https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/4-2-medical-assistive-devices.html
Non-Credit Course Fees	See Appendix B - Decision Tree (Seminars Courses)	
Office Supplies	Taxable	
Overhead Transparencies: Where client brings in goods for production	Exempt	
Overhead Transparencies: Where University originates, produces and sells goods to customers	Taxable	
Parking: For resident students, 30 days or over	Exempt	
Parking: All other, excluding students in residence for 30 or more days	Taxable	
Patents	Exempt	
Photocopies: \$0.20 or greater per single transaction	Taxable	
Photocopies: \$0.20 or less per single transaction	Taxable	
Photographic Services (also see Film Processing Service)	Exempt	
Plant Testing Service	Exempt	
Plants, Trees and Shrubs	Taxable	
Printing Services: Where client brings in goods for production.	Exempt	
Printing Services: Where University originates, produces and sells goods to customers	Taxable	
Psychological Testing Services	Exempt	
Recreational Instruction: Primarily for those under 14 years of age	Exempt	
Recreational instruction: All others	Taxable	

Alphabetical Index	HST Status	Notes
Rental Equipment: Audio Visual, Laboratory, Musical Instruments, Furniture, etc.	Taxable	
Research Contracts	Exempt	
Research Contracts: Development of prototype, if value of prototype is <50% of the research grant	Exempt	
Residence Fees: Student	Exempt	
Royalties	Exempt	
Seminars and Courses	See Appendix B - Decision Tree (Seminars Courses)	
Slide Production: Where client brings in goods for production	Exempt	
Space Rentals, Room Rentals (other than residential): Long Term (30 days or over with continuous occupancy)	Taxable	
Space Rentals, Room Rentals (other than residential): Short Term (under 30 days)	Taxable	
Sporting Goods	Taxable	
Statement of Attendance	Exempt	
Stationery	Taxable	
Subscriptions for magazines, journals, and similar type publications	Taxable	
Survey Research Services	Exempt	
Swimming Pool Rentals (Athletics)	Taxable	
Telephones: Direct cost recovery of telecommunication services for personal use by staff, faculty	Exempt	
Telephones: Equipment Rental	Taxable	
Telephones: Line	Exempt	
Tickets: To Amateur Performance or Competitions	Exempt	
Tickets: To Professional Performance or Competitions	Taxable	
Towel and Gym Apparel Rental	Taxable	
Transcripts	Exempt	
Typesetting Services (varying PST rules apply)	Exempt	
Used Goods: Sale of goods previously used in a commercial operation	Taxable	
Used Goods: Sale of goods previously used in a non-commercial operation, academic dept's	Exempt	
Video Tapes: Duplication	Taxable	
Video Tapes: Production	Exempt	
Website Design	Exempt	
Word Processing Service	Exempt	
Writing Services	Exempt	

Appendix B - Decision Tree – Determining Tax Status of Seminars and Courses Supplied by University or Public College

(See note 1)



Note: See next page for notes

Note 1: This flowchart does not take into account the application of the QST in Quebec and the retail sales taxes levied in non-participating provinces and territories.

Note 2: Course vs. Seminar: The Canada Revenue Agency (CRA) does not generally consider workshops, conferences, retreats and seminars to be courses. Admissions to access or attend a workshop or seminar are supplies of intangible personal property for GST/HST purposes. Further, such supplies will not be exempt under any provisions in Part III of Schedule V to the Excise Tax Act (ETA) where they are provided primarily to adults. As a result, it is important to establish whether a particular supply made by the University or Public College is a supply of a service of instruction in a course, or a supply of an admission to a workshop or seminar when determining the tax status of that supply.

According to published CRA letters, factors indicating a supply is that of a service of **instruction in a course** include:

- the activity involves the provision of systematic instruction
- the supplier monitors or supervises the progress or learning of the participant
- the supplier assesses the participant's progress during the course of the activity and provides ongoing support, feedback and guidance to the participant
- the supplier may be available to assist the participant with the subject matter at a time and location different from the time and place in which the activity occurs
- the supplier assesses the competency of the participant upon completion of the activity by requiring the participant to formally demonstrate the knowledge the participant has acquired and if the competency is not achieved, the activity may have to be repeated
- the participant is required to invest time and effort outside of the activity (e.g. completing assignments, reading course material)
- successful completion of verified prerequisites may be required before the participant may take part in the activity
- the participant may be required to successfully complete the activity before being permitted to participate in another activity
- the activity is part of a series of activities leading to a formal recognition of skills
- the activity may be part of a program that consists of a series of two or more related activities
- the activity occurs at set intervals over an extended period of time such as weeks or months
- the activity does not include the provision of rights or if there is a provision of rights they are incidental to or part of a single supply or service
- the subject of the activity is broad
- the supplier advertises or promotes the activity as instructing participants
- the activity is promoted together with other activities in a prospectus or calendar prepared by an educational institution
- the promotional material indicates that the activity is part of a broader program which may lead to a formal recognition of skills, **and**
- the promotional material is aimed at persons who possess any prerequisites required to participate in the activity

Factors indicating a supply is that of an **admission to a workshop or seminar** include:

- there is very little individualized interaction between the supplier and the participant

- attendance at the activity is sufficient for the participant to receive evidence of successful or satisfactory completion of the activity
- the supplier's purpose, with respect to the activity, is principally to provide information to, or to facilitate the exchange of information amongst participants
- the subject of the activity is narrowly focused
- each activity is discrete with no formal prerequisites for attendance
- participation in the activity does not serve as a prerequisite for participation in another activity
- the activity is promoted as a stand-alone activity
- the activity is promoted as a workshop or seminar to the general public
- the activity occurs during a brief, concentrated period of time, such as a few hours, a day or a few consecutive days

The CRA has also written that it does not have specific requirements as to the length of a course that is part of the program. If a course is part of a program of two or more courses that has been approved as part of a curriculum of a university or public college by a committee or other authorized body of the university or public college, the course will be exempt of tax under section 16 of Part III of schedule V to the ETA. (see flowchart)

Note 3: Suppliers may elect not to have their supplies exempted under this provision. Where the election is made by a supplier, supplies that would otherwise be exempt under the section will be taxable; assuming no other exempting provision applies.

Note 4: The CRA views a recreational activity as something designed to be an enjoyable diversion or pastime that occupies one's leisure time. A recreational course may be informative but, is mainly directed at satisfying the learner's desire for enjoyment or interest or, to enhance their social activities. Several factors may be examined in making a determination as to the status of a course including: the objectives and subject matter of the course, marketing of the course, methods of teaching, evaluation and monitoring of participant, consideration and terms for payment, qualification of instructors, etc.



This information is current to June 30, 2015. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.