

How the HST affects APGO Members:

As of May 1 members will want to be aware that the “place of supply” (see <http://www.cra-arc.gc.ca/E/pub/gm/b-103/b-103-e.pdf> for more details) now determines how the supply is taxed. This will impact:

- events being held July 1 or after;
- products being invoiced July 1 or after; and,
- membership dues being invoiced May 1 or after.

- **Dues** will be taxed according to where a member lives (home address, as opposed to mailing address).
- **Exams** will be taxed according to where they are written.
- **Short courses** will be taxed according to where they are offered.
- **Stamps, seals, salary surveys**, etc. will be taxed according to where a member lives (the member’s home address).
- **Member applications, change of designations and appeal fees** will be taxed according to where a member lives (the member’s home address).

If you live in a province where there is HST, the above items will be taxed at your province’s HST rate. If you live in a province where there is GST/PST, you will be taxed only GST.

Since APGO **membership dues** cover the calendar year of January to December, there will be “transitional rules” (see <http://www.cra-arc.gc.ca/E/pub/gi/gi-057/gi-057-e.pdf> for more detail) for members invoiced May 1 to June 30. For example, Practising Dues of \$400 would be split in half, for Jan-Jun and Jul-Dec, and taxed accordingly:

\$200 will be taxed at 5% GST and \$200 will be taxed according to your province’s HST rate or 5% GST (if you don’t have HST).

As of July 1, dues are pro-rated to half the annual dues (except for Temporary Dues), and you will be taxed according to your home address.

Revised credit card forms by province are now available.

Provincial Tax Table, effective July 1:

Home Address	Rate of tax to charge
BC	HST 12%
Ontario	HST 13%
Newfoundland and Labrador	HST 13%
New Brunswick	HST 13%
Nova Scotia	HST 15%
Alberta	GST 5%
Saskatchewan	GST 5%
Manitoba	GST 5%
Quebec	GST 5%
PEI	GST 5%
NW Territories	GST 5%
Nunavut	GST 5%
Yukon	GST 5%
Outside Canada	No tax

Provincial Tax Table, effective July 1:

Home Address	Rate of tax to charge
BC	HST 12%
Ontario	HST 13%
Newfoundland and Labrador	HST 13%
New Brunswick	HST 13%
Nova Scotia	HST 15%
Alberta	GST 5%
Saskatchewan	GST 5%
Manitoba	GST 5%
Quebec	GST 5%
PEI	GST 5%
NW Territories	GST 5%
Nunavut	GST 5%
Yukon	GST 5%
Outside Canada	No tax