



## GST / HST Summary

The following information is meant as a VERY loose outline to the rules regarding GST/HST registration. Actual Revenue Canada publications should be consulted for complete information.

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There are no special rules with regards to Agricultural Societies – they are treated as every non-profit organization.

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If the Ag Society is **NOT** a charity and the gross taxable revenue of the Ag society is over \$50,000, the Ag society must be GST registered and charge GST on eligible revenues such as gate admissions (unless *all* admissions are under \$1.00), vendor space, advertising space in the Fair book, etc.

Some revenues remain exempt from GST/HST such as donations and sponsorships and some memberships, even if the Ag society is GST registered.

**See Revenue Canada Guide RC4081**

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If the Ag Society **IS** a registered charity and they provide taxable goods such as admission **AND** their gross revenue is less than \$250,000/year **OR** their taxable goods (admission) are less than \$50,000, the Ag society does **NOT** need to be GST registered.

**See Revenue Canada Guide RC4082.**

Even if the charity is GST registered most goods and services provided by a charity are exempt from tax with the exception of admission, items purchased to resell at more than their cost or the sale of real property such as buildings or land.

A charity is usually **ALSO** entitled to a rebate from Revenue Canada called a Public Service Body Rebate whereby Revenue Canada rebates 50% of the GST/HST paid to your suppliers.

**See Revenue Canada Guide RC4034**

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All GST registered companies charge GST/HST on taxable revenues and pay GST/HST to their registered suppliers. Their payment to Revenue Canada (usually annually) is a sum of the GST/HST they charged LESS the GST/HST they paid to their suppliers.