

Douglas College

Tax Status

Effective July 1, 2010

Goods and Services

HST

A

Accommodation

- Short term (less than 30 days) and over \$20/day or \$140/week Taxable
- Long term (30 days or over) with continuous occupancy Exempt

Admission to places of amusement and recreation, professional performances, etc. Taxable

Advertising Services Exempt

Agricultural Products

- Grain and seeds in their natural state (or treated for seeding purposes) Exempt
- Eggs Exempt
- Hay, silage or other fodder used as or to prepare food for human consumption, or as feed for livestock or poultry, when sold in quantities larger than those usually offered for sale to consumers. Exempt

Alcoholic Beverages Taxable

Animal boarding service fees Exempt

Animals

- Horses Taxable
- Livestock (cattle, swine, goats) poultry Exempt
- Dogs, cats, rabbits Taxable

Appliance rental Taxable

Application Fee Exempt

Aptitude testing service Exempt

Art supplies Taxable

Athletics Memberships

- Compulsory fee included in tuition Exempt
- Other (staff, alumni, etc.) Taxable

Audio Tapes

- Production (i.e., recording, editing, etc.) Exempt
- Duplication Taxable

Audio visual equipment rental Taxable

Goods and Services

HST

B

Bees	Exempt
Beverages	Taxable
Binding service (varying PST rules apply, phone for clarification)	Exempt
Books (published for educational, technical, cultural or literacy purposes and	Taxable
Books (blank exercise books, catalogues, directories, rate books, etc.)	Taxable
Books (used or donated text books)	Exempt
Books - printed	
Building Materials	
• Non-Farm Use	Taxable
• Farm Use (Build or modernize exclusive farm use building)	Taxable

C

Cage Rentals (animal)	Taxable
Carrel Rentals	Taxable
Catering	Taxable
Certified Copy of Academic Documents	Taxable
Child Care Services	Exempt
Classroom Supplies	Taxable
Clothing	Taxable
Clothing - children	
Coin-Op Photocopier Services	
• \$.20 or less per transaction	Exempt
• greater than \$.20 per transaction	Exempt
Coin-Op Laundry Service	Exempt
Commissions from Vending Machines, Ticket Sales, etc.	Exempt
Computers	
• Mainframe rental	Taxable
• Personal, sale of	Taxable
• Supplies (paper, diskettes, manuals, etc.)	Taxable
Confectionery	Taxable
Conferences (refer GST Bulletin #8 for complete details)	Taxable
Consulting Services	Taxable
Convocation Fees	Exempt
Counselling Services	Exempt
Course Description (Individual)	Taxable
Course Manuals	Taxable
Courses: Credit (refer GST Bulletin #8 for complete details)	Exempt
Cover Charges	Taxable

Goods and Services

HST

D

Damage Fees (student)	Exempt
Day-Care Services	Exempt
Desktop Publishing Service	Exempt
Diagnostic Testing Services	Exempt
Diploma Replacement	Taxable
Donated Goods	Exempt
Drugs, Prescription	Exempt
Duplicate T2202A	Taxable

E

Equipment Rentals	
• Includes audio visual, laboratory, musical instruments, furniture, etc.	Taxable
Eggs (basic grocery)	Exempt
Examination Scripts	Exempt
Exported goods and services	
• (consumed outside Canada)	Exempt
• (consumed outside BC)	Taxable

F

Fax Services	Exempt
Field Trip Fees (course-related)	Exempt
Film Processing Service	
• Where client brings in goods for production	Exempt
• Where College originates, produces and sells goods to customers	Taxable
Fines (parking, library, etc.)	Exempt
Food	
• Basic Groceries (bulk food sales)	Exempt
• Student Meal Plans (meeting minimum dollar value)	Exempt
• Snacks and prepared foods	Taxable
• Other (restaurant meals, etc.)	Taxable
	Taxable/ Exempt
Fund Raising Dinners/events (varying tax rules, phone for clarification)	Exempt

G

Giftware	Taxable
Gift Certificates	Exempt
Graduate Referral Service	Exempt
Graphic Art Service (varying PST rules apply, phone for clarification)	Exempt

Goods and Services

HST

H

Health and Beauty Aids	Taxable
Hygiene products - feminine	
Housing Rentals	
• Long-term (30 days or over) with continuous occupancy	Exempt
• Short-term (under 30 days)	Taxable

I

Ice Cream	
• Single Serving	Taxable
• Bulk (basic grocery)	Exempt
Ice Rentals (Athletics)	Taxable
ID Cards (Original and Replacement)	Taxable
Inter-Library Loan Service	Exempt
Internet Services	Exempt

L

Lab Analysis Service	Exempt
Lab Coats	Taxable
Lab Manuals	Taxable
Laminating Service	Exempt
Land Sales (generally taxable although tax rules vary, phone for clarification)	Taxable
Laser Printing Service (varying PST rules apply, phone for clarification)	Exempt
Laundry Services	Exempt
Laundry, Coin-Op	Exempt
Lecturing (on behalf of University, not privately)	Exempt
Letters of Permission	Taxable
Library Overdue Book Fines	Exempt
Literature Searches	Exempt
Loans (financial)	Exempt
Locker Rentals	Taxable

M

Manuals - Lab, Classroom, Computer	Taxable
Mailing Labels	Taxable
Meal Plans - Student (meeting minimum dollar value)	Exempt
Meat (basic grocery)	Exempt
Medical Devices	Exempt
Meeting Rooms	
• Long term (30 days or over with continuous occupancy)	Exempt
• Short term (under 30 days)	Taxable
Milk (basic grocery)	Exempt

Goods and Services

HST

N

Non-Credit Course Fees (refer GST Bulletin #8 for complete details) Taxable

O

Office Supplies Taxable

Overhead Transparencies

- Where client brings in goods for production Exempt
- Where College originates, produces and sells goods to customers Taxable

P

Parking

- For Resident Students Exempt
- All Other Taxable

Patents Exempt

Pest Diagnostic Services Exempt

Pet Food

- Prescription Taxable
- Non-Prescription Taxable

Pharmaceuticals

- Prescription Drugs Exempt
- Labelled for veterinary or agricultural use Taxable

Photocopies

- if total charge is \$.20 or less Exempt
- if total charge exceeds \$.20 Exempt

Photographic Services (also see Film Processing Service) Exempt

Plant Testing Service Exempt

Plants, Trees and Shrubs Taxable

Printed Matter, Sale of (varying PST rules apply, phone for clarification) Taxable

Printing Services (varying PST rules apply, phone for clarification)

- Where client brings in goods for production. Exempt
- Where College originates, produces and sells goods to customers. Taxable

Psychological Testing Services Exempt

R

Recreational Instruction

- Primarily for those under 14 years of age Exempt
- All others Taxable

Rentals, Equipment

- Audio Visual, Laboratory, Musical Instruments, Furniture, etc. Taxable

Research Contracts (refer to GST Bulletin #3 for details) Taxable/

Residence Fees, Student Exempt

Right to Use Computer Terminals Taxable

Royalties Exempt

Goods and Services

HST

S

Seminars (refer GST Bulletin #8 for complete details)	Taxable
Skate Sharpening Service	Exempt
Slide Production	
• Where client brings in goods for production	Exempt
• Where College originates, produces and sells goods to customers	Taxable
Software	
• Custom-Designed, single copy	Exempt
• Produced and sold in quantity	Taxable
Soil Testing Service	Exempt
Space Rentals, Room Rentals	
• Long Term (30 days or over with continuous occupancy)	Exempt
• Short Term (under 30 days)	Taxable
Sporting Goods	Taxable
Statement of Attendance	Taxable
Stationery	Taxable
Subscriptions for magazines, journals & similar type publications	Taxable
Survey Research Services	Exempt

T

Telephones	
• Line and Equipment Rental	Exempt
• Direct cost recovery for personal use by staff, faculty	Exempt
Tickets	
• To Amateur Performances or Competitions	Exempt
• To Professional Performances or Competitions	Taxable
Towel and Gym Apparel Rental	Taxable
Transcripts	Taxable
Typesetting Services (varying PST rules apply, phone for clarification)	Exempt

U

Used Goods	
• Sale of goods previously used in a non-commercial operation, academic dept's.	Exempt
• Sale of goods previously used in a commercial operation such as Hospitality/Retail Services	Taxable

V

Veterinary Services (selected)	Exempt
Veterinary Supplies	Taxable
Video Tapes	
• Production	Exempt
• Duplication	Taxable

Goods and Services**HST**

W

Website Design

Exempt

Wool

Exempt

Word Processing Service

Exempt

Writing Services

Exempt