



Girl Guides  
of Canada  
Guides  
du Canada

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# GIRL GUIDES OF CANADA-GUIDES DU CANADA

## GST/HST Guidelines Guider Toolkit

October 2013

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## GST/HST Reporting Tips for Treasurers

In Guiding, there are four different ways we must look at GST/HST, and for treasurers there is a specific way of recording and dealing with each one.

1. GST/ HST refunds (also called rebates) come from the GST/HST part of the cost of things we buy at stores, or people who perform services for us.
2. GST/ HST we pay to other GGC entities, such as the National online store.
3. GST/ HST we collect, on behalf of Canada Revenue Agency as part of registration fees for many activities, which we then have to pay to Canada Revenue Agency.
4. GST/ HST Tax Credits that come from the same things as the GST/HST Refunds in #1 but are for the things we buy for the activities in #3.

You will see as we go through this that you probably need to create a few more columns on your spreadsheet (Appendix C includes a sample unit spreadsheet), in order to keep track properly and make the submission of your GST/HST remittance or rebate forms easier (Appendix B).

### 1. GST/HST Refunds

First you need to know that we are entitled to make an annual claim for a refund of the GST/HST we pay to non-Guiding stores or service providers. It may seem that, because your unit pays so little GST/HST over the course of a year, it is not worthwhile preparing the paperwork to claim the rebate. Just remember, a little bit of work and you can receive that small refund from the government to add to your unit's bank account.

Examples: The craft shop, the dollar store, the grocery store (non-food items), Planet Lazer, Cliffhangers, or the Parks Board nature guide.

Each of these places adds GST/HST to the bill. When you are recording the expense on your spreadsheet, the GST/HST amount goes in the GST/HST column, and on the same line of your spreadsheet, the rest of the expense goes in the column for that expense. See *Example 1* on the sample spreadsheet in Appendix C. Note that the total of the two expense columns equals the total cheque amount in the CHEQUE column.

### 2. GST/HST we pay to other GGC entities

Example: the National online Guide store

The Guide store also adds GST/HST to your bill; but remember we are all part of "Girl Guides of Canada" – one legal entity. So we *cannot claim a refund on tax paid to ourselves!* Since we cannot claim a rebate for this tax, we do not need to record it separately on the spreadsheet. Instead, the entry would look like *Example 2* on the sample spreadsheet in Appendix C.

### 3. & 4. GST/HST we collect on behalf of Canada Revenue Agency, and pay to CRA

- Canada Revenue Agency (CRA) says we must collect GST/HST on the fees we charge for certain activities. For most units this means any overnight activity such as a sleepover or camp (we'll just call it 'camp', but remember it applies to sleepovers too). Guiders may be required to charge GST/HST on other daytime activities as well, if the age of their girls is mostly over 14 (check the GST or HST Decision Flowchart in Appendix A).

- We then have to pay (“remit”) the GST/HST we collect to the Canada Revenue Agency, through Area. Because of timelines, this is the *one* time you do not have to pay through District.
- BUT! Before we remit the GST/HST, we can first reduce the amount owing, by claiming a 100% refund of the GST/HST we paid on expenses connected with the taxable activity. These are called ITCs or Input Tax Credits.
- The net GST/HST amount [GST/HST collected, minus GST/HST paid on camp expenses] must be remitted to Area by the 10th day in the month following the activity. Therefore, if your camp is held April 15-17, you must pay GST/HST to Area by May 10th.

## Answers to Frequently Asked Questions

Below is a list of answers to some frequently asked questions to help you out further.

Frequently Asked Questions	
Which events are covered under this requirement?	This requirement must be applied to all events, except for day activities that are attended primarily (more than 50%) by girls under 14 years of age.
Does GST/HST need to be collected on day camps?	No, the CRA regulation is focused on children’s “camps involving supervision or instruction in recreation or athletic activities.”
Is GST/HST to be charged on use/rental fees by Guiding properties?	No, this requirement is related to the activity or event and not the property. CRA provides for an exemption of GST/HST to registered charities, such as Girl Guides of Canada, on facility rentals.
Do we need to include the GST/HST number when charging GST/HST?	Yes. Check with your Provincial office/Treasurer for your Province’s GST/HST number.
Are there any camp/events or activities that are exempt from GST/HST?	Yes, when it is a day camp and the camp participants are primarily (i.e. more than 50% of participants) under 14 years of age.
How is the GST/HST calculated?	Calculate the GST/HST on the full participant registration fee.
Do units need to collect GST/HST from the girls who attend their camps?	Yes, all Guiding levels must charge GST/HST on all its fees related to camp events and activities (day camp is exempt).
Do independent or International trips need to charge GST/HST?	Maybe, the determining factor will be the location of the trip. CRA does not require GST/HST to be charged on services performed outside of Canada. This means that International trips are exempt from GST/HST.

<p>In a situation where another level or group within Guiding subsidizes the cost of girls attending a camp/event, what amount should be used to charge GST/HST, the full registration fee or the amount that is net of the subsidy?</p>	<p>The GST/HST is to be charged, by the group that is organizing the camp/event, on the full registration fee. This means if an Area charges \$100 per girl then the GST/HST should be charged on the full \$100, even if a District chooses to assist each of their girls by paying \$25 of that fee.</p> <p>However, if the Area only charges \$75 to each girl and a lump sum subsidy is provided to the Area to cover a portion of the camp/event costs – the key here is the subsidy amount would be considered as a donation or sponsorship and should not be billed by the Area as a portion of the event fee and not billed to the girls.</p>
<p>What are Input Tax Credits?</p>	<p>Input Tax Credits (ITCs) are refundable amounts available on certain purchases. They may be claimed at 100% of the GST/HST paid on expenses directly related to a camp/event.</p>
<p>Who is eligible for Input Tax Credits?</p>	<p>Any group that holds a camp/event and has collected the applicable GST/HST from the participants is eligible for ITC on expenses directly related to that camp/event.</p>
<p>What is a GST/HST rebate?</p>	<p>The GST/HST rebate is an amount a Guiding entity may claim that has not already been claimed as ITCs. The rebate is calculated as a % (varies by Province) of the eligible GST/HST expenses. Note: GST/HST charged on GGC store purchases cannot be claimed as part of the rebate.</p>
<p>Who needs to report the GST/HST?</p>	<p>Any group that hold a camp/event where GST/HST is applicable.</p>
<p>When are these reports due?</p>	<p>Check with your Area office for the due dates.</p>
<p>Where can I get the GST/HST report forms?</p>	<p>They are available online at <a href="http://forms.girlguides.ca/SitePages/Home.aspx">http://forms.girlguides.ca/SitePages/Home.aspx</a> under Finance.</p>
<p>Where can I find examples of how to calculate GST/HST on camp/event?</p>	<p>Here are a few examples that should help:</p> <ol style="list-style-type: none"> <li>1. You are taking your group for a two-night camp. The event registration fee is \$25 per girl plus GST/HST. GST/HST is calculated at <math>\\$25 \times 5\% = \\$1.25</math> for a total fee of \$26.25 per girl, in this example \$25 will be available to cover the event costs and the \$1.25 GST/HST will be reported and submitted. GST/HST paid out on the event costs (i.e. activity supplies, etc.) can be claimed as a 100% ITC to determine the net amount of the GST/HST claim either payable or receivable.</li> <li>2. You are taking your group for a two-night camp. The event registration fee is \$25 per girl including GST/HST. GST/HST is calculated at \$25</li> </ol>

	<p>x 5 / 105 = \$1.19 per girl, the \$23.81 balance of the fee will be available to cover the event costs. GST/HST paid out on the event costs (i.e. activity supplies, etc.) can be claimed as a 100% ITC.</p> <p>3. You are arranging a one day event for your Brownies (primarily under 14 years of age). The event registration fee is \$5 per girl, GST/HST will not apply. GST/HST paid out on the event costs (i.e. activity supplies, etc.) can be claimed as a rebate.</p>
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## Why do we have to deal with taxes?

These guidelines have been created to assist Girl Guide Leaders and Treasurers to better understand the application of GST/HST on camping events or activities.

The Canada Revenue Agency (CRA) requires Girl Guides of Canada to charge and remit GST/HST on certain activities. It has been mandatory since 1997 for GGC to charge GST/HST on overnight camping/events or activity fees.

The GST or HST Decision Tree Flowchart in Appendix A is a visual aid to assist Guiders in determining if GST/HST should be charged on a camp/event fee. This flowchart summarizes many frequently asked questions. When GST/HST is to be charged on camp/event fees then the GST or HST Camp/Event Form in Appendix B is to be completed. GST/HST can either be added to the camp/event fee [ $\$20.00 * 0.05$  (GST rate) = \$1.00 GST, total fee is \$21.00] or included in the event fee [Total fee is \$20.00,  $\$20.00/1.05 * 0.05$  (GST rate) = \$0.95 GST]. When GST/HST is charged on a camp/event, Guiders can claim 100% of the input tax credits (ITC) incurred on those camp/event expenses.

### What happens if the camp/event fee is subsidized?

If a camp/event fee is taxable but the unit subsidizes 100% of the event fee, the GST or HST Event form must contain a zero for the amount of GST or HST collected. If zero GST or HST is collected, then the net tax calculation cannot be used and 100% of the input tax credits on the camp/event expense cannot be claimed. However, a rebate can be claimed for these expenses. Please complete the GST or HST Camp/Event form, Appendix B, to claim the rebate.

When implementing the GST/HST remember that two types of reporting for GST/HST are being used:

1. The **Net Tax Method** for taxable events where GST/HST is collected and 100% of Input tax credits (ITC) are claimed; and
2. The **Public Service Body Rebate** of 50% of the GST/HST paid. Appendix D outlines the GST/HST for public service body rebates obtained from the CRA website [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

**Charging GST/HST on Camp/Events:**

If you are organizing a camp event, you will have to charge the participants GST/HST (unless your event is a day activity for girls primarily aged 14 and under). See the GST/HST Decision Tree Flowchart for guidance. Where GST/HST is required to be charged, it must be collected on the full participant fee for these camp/events. Please include the GST/HST number on the receipts or invoices.

**Charging GST/HST on Camp Properties:**

If your GGC property is being used for an overnight camp, or other event, you do not charge GST/HST on the rental charged. As a registered charity, GGC is provided with an exemption.

**GST/HST Paid on Expenses:**

Expenses incurred that are directly related to taxable camp events are eligible for a 100% return (Input Tax Credit (ITC)) of the GST/HST paid. Other expenses remain eligible for a rebate of a % of the GST/HST paid (% varies by Province – please contact your Provincial office for details).

**When are reports due?**

The GST or HST Camp/Event form, Appendix B, is to be submitted to your Provincial office through your Area office after the camp/event is over. The Units and Districts are to submit the GST or HST Camp/Event form to the Area. Please contact your Area office for the due date. The reason for the Units to send this form directly to their Area is to speed up the process. These due dates were set so that the Provincial office would have the GST or HST Camp/Event form in time to record the amounts on Provincial monthly GST/HST return, which must be filed with CRA by the end of the month following the month the event was held. For example, camp/event held in August, Provincial office must file GST/HST with CRA by September 30<sup>th</sup>.

**Filing rebate request with Area:**

The frequency of when the GST or HST Camp/Event form is to be sent to your Area office will be determined by the Area. Please contact your Area office for details. Some Areas require the Units and Districts to apply for the rebate twice a year. Once for the period January 1 to June 30, to be submitted to the Area by July 15<sup>th</sup> and once for the period July 1 to December 31, to be submitted to the Area by January 15<sup>th</sup>. Some Areas require the Units and Districts to apply for the rebate once a year for the period January 1 to December 31 to be submitted by January 15<sup>th</sup>. Other Areas allow the Units and Districts to apply for a rebate whenever the GST or HST Camp/Event form is submitted for a Camp/Event. The Area then submits a GST or HST Camp/Event form to Provincial office.

When the GST or HST Camp/Event form is submitted, and if GST/HST is owing a cheque is to be sent with the form to the Area from the District or the Unit. Area will then deposit the cheque and send one cheque to Province for the total amount of GST/HST owing. If a Unit or District is entitled to a refund of GST/HST, the form is submitted to the Area and the Area will write a cheque for the GST/HST refund. The Area will then include the amount of the refund on the GST or HST Camp/Event form that is sent to the Provincial office. The refund will reduce the amount of GST/HST paid to the Province.

**Guiders**

Plan your camp as usual. Consider whether you are required to charge GST/HST to your participants (the decision tree flowchart in Appendix A will be of assistance). For ease of tracking by Guiders you may quote the fee as “including GST/HST” then pull the portion that represents the GST/HST out of the total. The Sample Unit

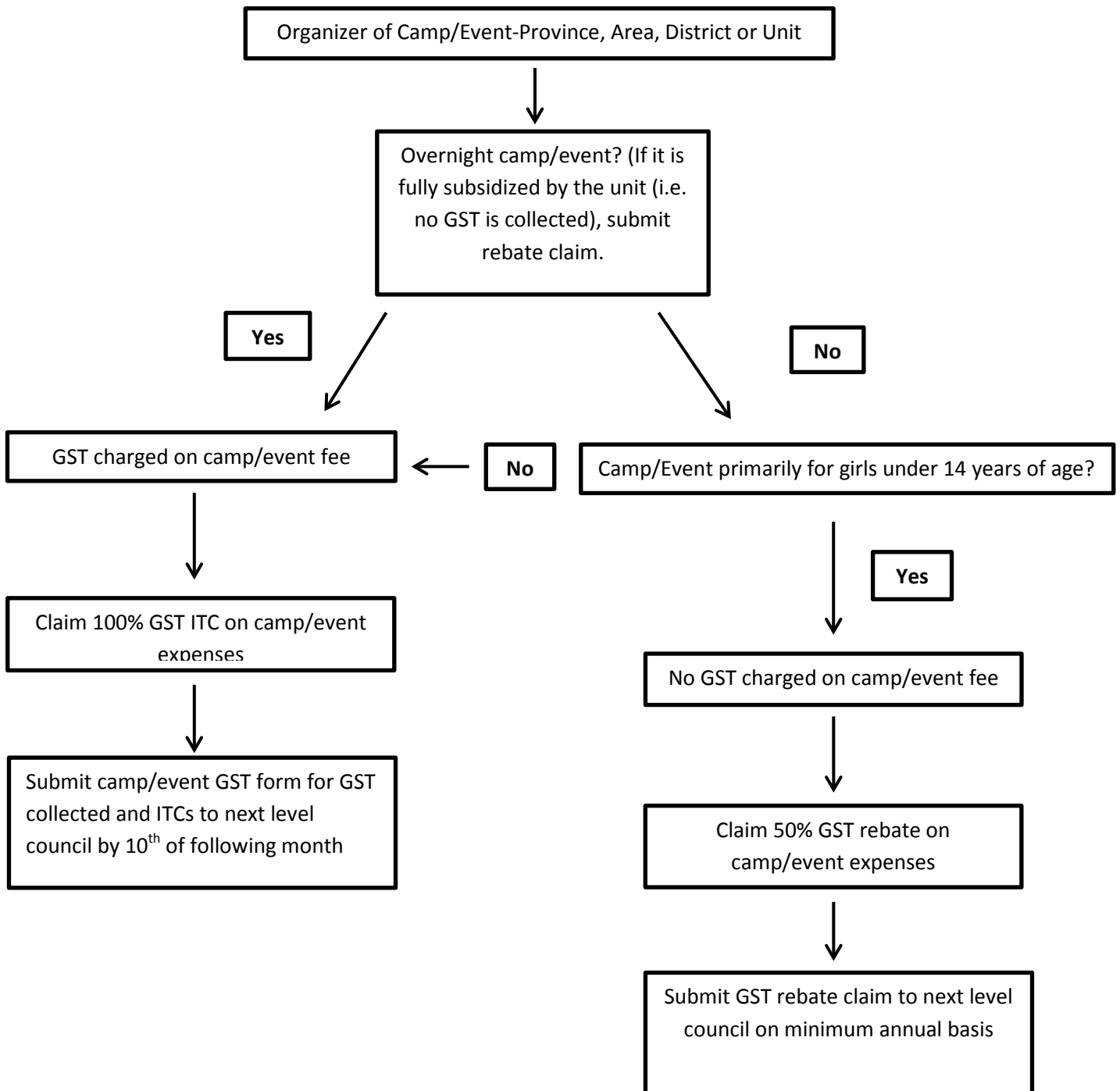
Spreadsheet in Appendix C is a useful resource for tracking GST/HST collected and paid and will assist you in completing the camp/event GST/HST form in Appendix B.

### **Treasurers**

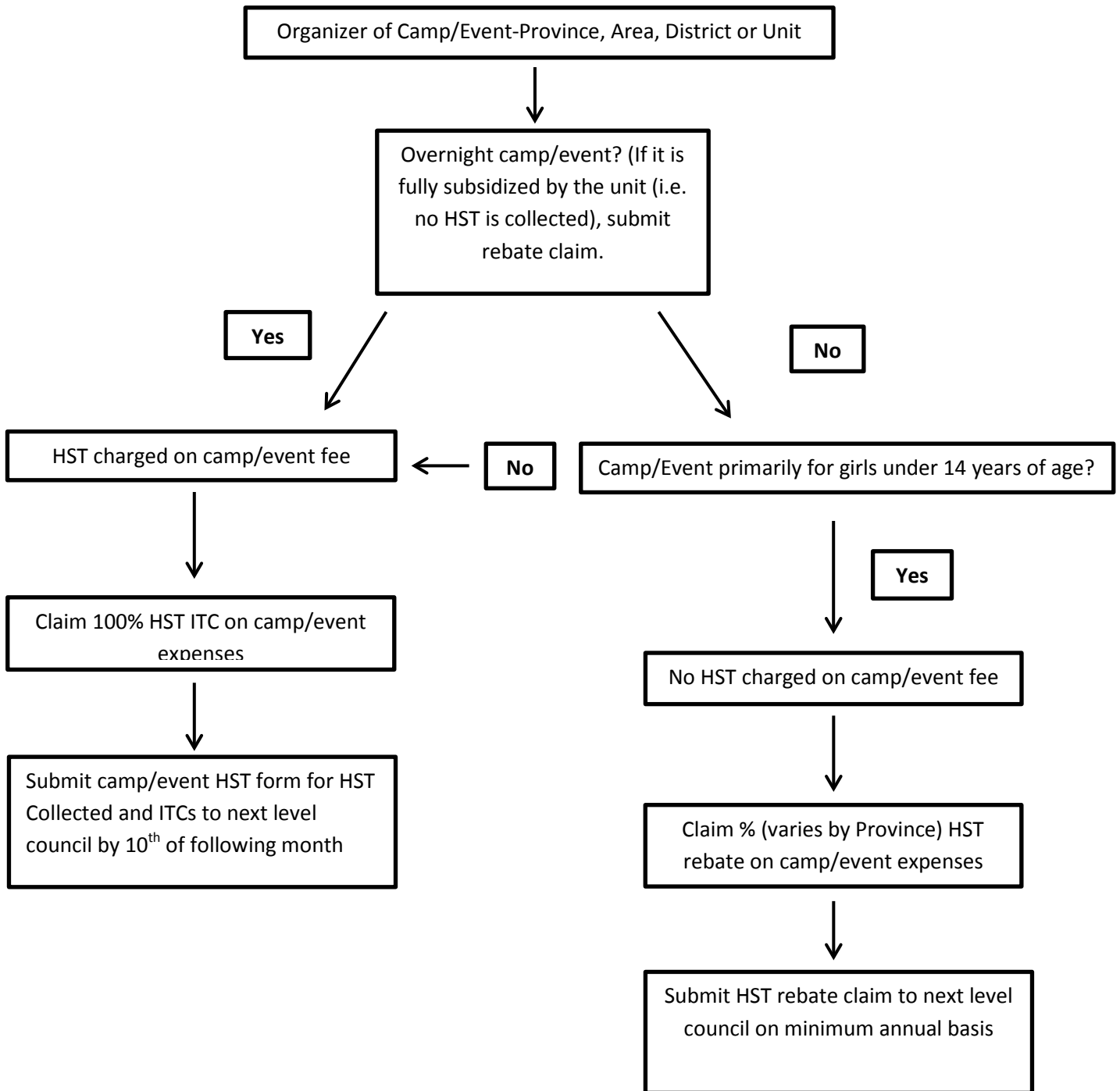
If your group is organizing an overnight event (or a day activity for girls primarily over aged 14), you should set up “GST/HST Collected – Camps” and “GST/HST Paid – Camps” accounts in your financial recordkeeping system (i.e. create new columns if you are using spreadsheets – see Appendix C for an example). You will need to complete and submit the GST or HST Camp/Event Form in Appendix B monthly along with a cheque for the applicable GST/HST payable, if appropriate. The GST/HST Paid account you have already set up will be used for other regular Guiding activities. You will record this GST/HST separately, and file for a rebate as per current procedures.



## Appendix A: GST on Camp/Event Decision Tree Flowchart



## Appendix A: HST on Camp/Event Decision Tree Flowchart



## Appendix B: Camp/Event GST Form

### **CAMP/EVENT GST FORM**

(Please use separate forms for each event)

Area/District/Unit \_\_\_\_\_

Mailing address \_\_\_\_\_  
 \_\_\_\_\_

Contact name \_\_\_\_\_

Phone number \_\_\_\_\_

(H)

(W)

Date \_\_\_\_\_

Camp/Event  
name/Description: \_\_\_\_\_

### **GST Collected on Camp/Event Fees:**

GST

Fees: \$ \_\_\_\_\_ per participant x \_\_\_\_\_ # of participants x 5% = \$ \_\_\_\_\_ (A)  
(not including GST)

Or: \$ \_\_\_\_\_ per participant ÷ 1.05 x \_\_\_\_\_ # of participants x 5% = \$ \_\_\_\_\_ (A)  
(including GST)

### **GST Paid on Event/Non-Event Expenses:**

<b>Input Tax Credit:</b>	Notes	GST (Business) Number	Receipts Total (including GST)	GST
Event supplies, food, program supplies, craft supplies, campsite rental/accommodation, other	_____	_____	_____	_____ (B)

#### **Rebate Claim:**

Total GST paid on non-event & non-GST  
chargeable event expenses (excluding  
Guide Shop purchases) \_\_\_\_\_ x 50% = \_\_\_\_\_ (C)

Subtract lines (B) & (C) from line (A) \_\_\_\_\_ (A) – (B) – (C)  
= \_\_\_\_\_ (D)

If line (D) is:

A positive figure, enclose cheque for amount

**Net  
Payment** \_\_\_\_\_

A negative figure, request rebate for amount

**Net  
Rebate** \_\_\_\_\_

We protect and respect your privacy. Your personal information is used only for the purposes stated on or indicated by the form. For complete details, see our Privacy Statement at [www.girlguides.ca](http://www.girlguides.ca) or contact your provincial or national office.

## Appendix B: Camp/Event HST Form

### **CAMP/EVENT HST FORM**

(Please use separate forms for each event)

Area/District/Unit \_\_\_\_\_

Mailing address \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Contact name \_\_\_\_\_

Phone number \_\_\_\_\_

(H)

(W)

Date \_\_\_\_\_

Camp/Event  
name/Description:  
\_\_\_\_\_

### HST Collected on Camp/Event Fees:

HST

Fees: \$ \_\_\_\_\_ per participant x \_\_\_\_\_ # of participants x (\*\*%) = \$ \_\_\_\_\_ (A)  
 (not including HST) (enter HST rate)

Or: \$ \_\_\_\_\_ per participant ÷ (++) x \_\_\_\_\_ # of participants x (\*\*%) = \$ \_\_\_\_\_ (A)  
 (including HST) (enter HST rate)

\*\* Use provincial HST rate.

++ Use 1 + HST rate. Example: if HST is 13% then divide by 113.

### HST Paid on Event/Non-Event Expenses:

<b>Input Tax Credit:</b>	Notes	HST (Business) Number	Receipts Total (including HST)	HST
Event supplies, food, program supplies, craft supplies, campsite rental/accommodation, other	_____	_____	_____	_____ (B)

### Rebate Claim:

Total HST paid on non-event & non-HST chargeable event expenses (excluding Guide Shop purchases) \_\_\_\_\_ x (^%) = \_\_\_\_\_ (C)  
 ^^ Use provincial part of the HST

Total HST paid on provincially-exempted expenses \_\_\_\_\_ x 50% = \_\_\_\_\_ (D)

Subtract lines (B), (C), & (D) from line (A)  
 = \_\_\_\_\_ (E)

If line (E) is:

A positive figure, enclose cheque for amount

**Net Payment** \_\_\_\_\_

A negative figure, request rebate for amount

**Net Rebate** \_\_\_\_\_

We protect and respect your privacy. Your personal information is used only for the purposes stated on or indicated by the form. For complete details, see our Privacy Statement at [www.girlguides.ca](http://www.girlguides.ca) or contact your provincial or national office.

## Appendix C: Sample unit spreadsheet



Sample Unit - 2011

	Description	chq#	/	Deposit	Cheque	Running Balance	EXPENSES					REVENUE		
							GST/ HST Rebate	ITC (100%)	HST Remitted	Badges & Pins	Crafts	Camp Apr 15-17	GST/ HST Collected	Camp Apr 15-17
						585.93								
Example 1	Feb.18	Greta Guider	64	/	19.90	566.03	2.13				17.77			
Example 2	Feb.25	Lori Leader	65	/	66.08	499.95				66.08				
	Mar.15	Camp Funtimes	79	/	256.00	243.95					256.00			
Example 3	Mar.31	Deposit		/	1000.00	1243.95							1000.00	
	Mar.31	Allocate GST collected		x		1243.95						107.14	-107.14	
Example 4	Apr.15	ABC Bus Company	80	/	557.00	686.95		59.68			497.32			
	Apr.23	Greta Guider	82	/	282.73	404.22		4.25			278.48			
Example 5	Apr.30	GGC - My Area	83		43.21	361.01			43.21					
					1000.00	1224.92	2.13	63.93	43.21	66.08	17.77	1031.80	107.14	892.86

## Appendix D: GST/HST public service bodies' rebates

You may be able to claim the [public service bodies'](#) (PSB) rebate for the GST or federal part of the HST you pay on eligible purchases and expenses. In some cases, you may also be able to claim a rebate for the provincial part of the HST. See the chart below for the rebate factors applicable to GGC as a Charity (line 305) by Province.

Form GST66/Form RC7066-SCH line numbers with corresponding activity type and rebate factors								
Line	Activity type	GST or federal part of the HST	Provincial part of the HST					
			ON	BC	NS	NB	NL	PEI
300	<a href="#">Municipality</a>	100%	78%	75%	57.14%	57.14%	0%	0%
301	<a href="#">University</a>	67%	78%	75%	67%	0%	0%	0%
302	<a href="#">School authority</a>	68%	93%	87%	68%	0%	0%	0%
303	<a href="#">Public college</a>	67%	78%	75%	67%	0%	0%	0%
304	<a href="#">Hospital authority</a>	83%	87%	58%	83%	0%	0%	0%
305	<a href="#">Charity</a> or public institution	50%	82%	57%	50%	50%	50%	35%
306	<a href="#">Qualifying non-profit organization</a>	50%	82%	57%	50%	50%	50%	35%
307	<a href="#">Printed books</a>	100%	See note below	See note below	See note below	See note below	See note below	See note below
308	<a href="#">Goods and services exported by a registered charity or a public institution</a>	100%	100%	100%	100%	100%	100%	100%
309	<a href="#">Self-government refund</a>	100%	0%	0%	0%	0%	0%	0%

## Appendix E: Definitions for GST/HST

### **GST and HST**

The GST or goods and services tax is a tax that you pay on most goods and services sold or provided in Canada. In New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario and Prince Edward Island, the GST has been blended with the provincial sales tax and is called the HST or harmonized sales tax.

### **Input tax credit (ITC)**

An ITC is a credit that GST/HST registrants can claim to recover the GST/HST that has been paid or is payable for goods or services they acquired, imported into Canada, or brought into a participating province for use, consumption, or supply in the course of their commercial activities.

### **Public service body**

Public service body means a charity, non-profit organization, a municipality, a university, a public college, a school authority, or a hospital authority.

### **Public service bodies' rebate**

A special GST/HST rebate allows certain charities to recover 50% of the GST and the federal portion of the HST paid or payable on their eligible purchases and expenses for which they cannot claim input tax credits (ITCs). Charities may also be able to claim a public service bodies' rebate for some of the provincial portion of the HST if they are a resident in a participating province.

## Appendix F: Contact Information

### Alberta Council (also covers Yukon and Northwest Territories)

1-800-565-8111

780-424-5510

[info\(@\)albertagirlguides\(dot\)com](mailto:info(@)albertagirlguides(dot)com)

### British Columbia Council

1-800-565-8111

604-714-6636

[info\(@\)bc-girlguides\(dot\)org](mailto:info(@)bc-girlguides(dot)org)

### Manitoba Council

1-800-565-8111

204-774-4475

[info\(@\)girlguides.mb\(dot\)ca](mailto:info(@)girlguides.mb(dot)ca)

### Newfoundland and Labrador Council

1-800-565-8111

709-726-1116

[provoffice\(@\)ggcnf\(dot\)org](mailto:provoffice(@)ggcnf(dot)org)

### New Brunswick Council (also covers Prince Edward Island)

1-800-565-8111

506-648-4829

[ggcnbc\(@\)nb.aibn\(dot\)com](mailto:ggcnbc(@)nb.aibn(dot)com)

### Nova Scotia Council

1-800-565-8111

902-423-3735

[ggcns\(@\)girlguides.ns\(dot\)ca](mailto:ggcns(@)girlguides.ns(dot)ca)

### Ontario Council (also covers Nunavut)

1-877-323-4545

416-920-6666

[info\(@\)guidesontario\(dot\)org](mailto:info(@)guidesontario(dot)org)

### Québec Council

1-800-565-8111

514-933-5839

[guides-quebec\(@\)bellnet\(dot\)ca](mailto:guides-quebec(@)bellnet(dot)ca)

### Saskatchewan Council

1-877-694-0383

306-757-4102

[provincial\(@\)girlguides.sk\(dot\)ca](mailto:provincial(@)girlguides.sk(dot)ca)



## Summary of Revisions

### **Page 2 – Item 3. & 4 GST/HST we collect on behalf of CRA, and pay to CRA**

- 3<sup>rd</sup> line in the paragraph, changed the word Rangers to Guiders

### **Page 3 – Answer to Frequently Asked Questions**

- 2<sup>nd</sup> question has been changed to: Does GST/HST need to be collected on day camps?
- 2<sup>nd</sup> answer has been changed to: No, the CRA regulation is focused on children’s “camps involving overnight supervision”.
- 7<sup>th</sup> answer added after the answer (day camp is exempt)