



Newfoundland and Labrador Council

Girl Guides of Canada HST Training Effective January 2014



Girl Guides of Canada Guides du Canada

Newfoundland and Labrador Council

- Currently Girl Guide units/districts/areas are entitled to claim a rebate for 50% of the HST paid on expenses.
- Changes have recently been made which now require Girl Guide units/districts/areas to charge HST for certain events.
- In these circumstances, 100% of the HST paid on related expenses can be claimed.



| Impacted | Not Impacted |
|--|--------------------------|
| Day Camp Fees (over 14 years of age) | Cookie Sales |
| Overnight Camp Fees | Membership Fees |
| Event Participation Fees (training/celebratory events) | Donations |
| | Fundraising Event Fees |
| Merchandise (unless sold on cost recovery basis) | Rentals/Leases |
| | International Event Fees |



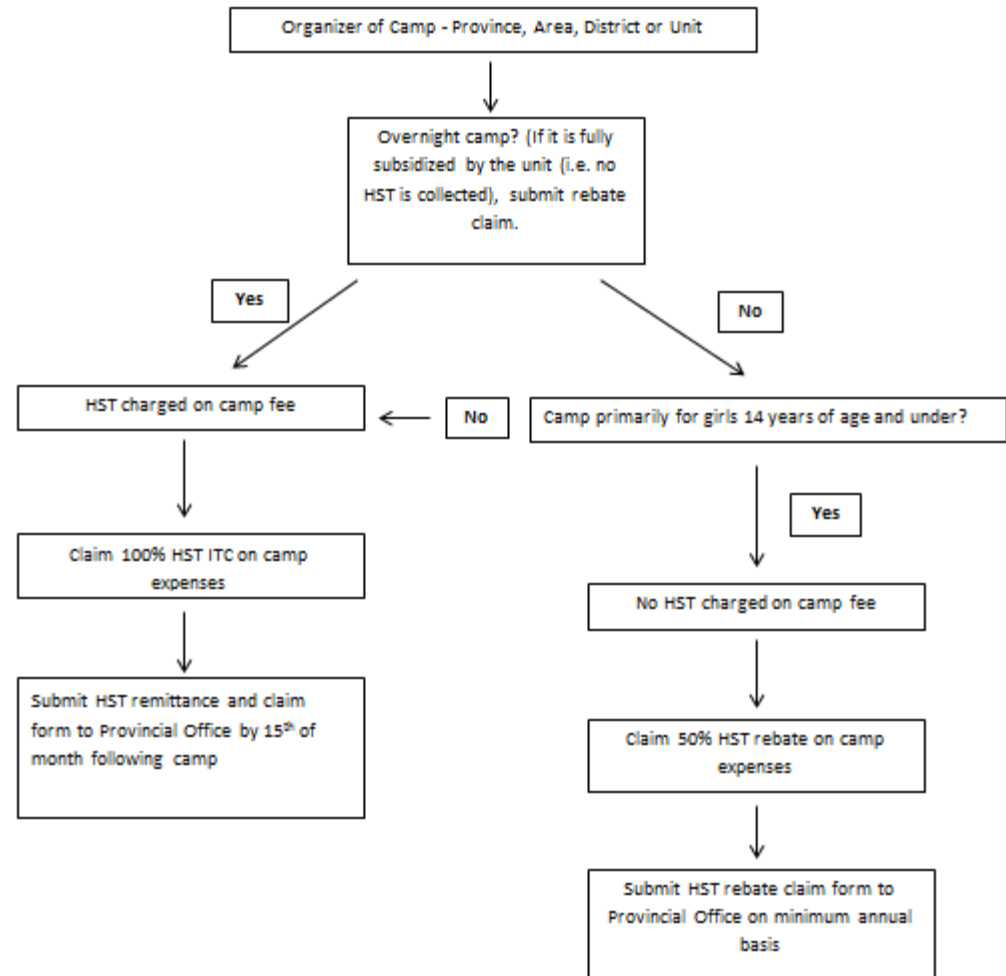
Day Camp Fees vs. Overnight Camp Fees

| | |
|---|------------------------|
| If camp is for <u>ages 14 and under</u> with no overnight supervision (day camp) | exempt from HST |
| If camp is for ages <u>over 14</u> with no overnight supervision (day camp) | charge HST |
| If camp includes overnight supervision (regardless of age) | charge HST |
| If camp is <u>primarily</u> for disabled or underprivileged of any age | exempt from HST |



Camp HST Decision Tree

HST on Camp Decision Tree Flowchart





Event Participation Fee

A member event is held (i.e. training event or celebratory event) where members are charged an admission fee to attend. Fundraising events excluded.

charge HST



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Merchandise

Girl Guide related merchandise is sold on a cost-recovery basis. If no mark-up is charged, no HST is charged.

Exempt from HST



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- How is HST to be charged...
- The unit/district/area can decide how to charge HST.
- Two options:
 - a) Fee plus HST - Camp costs \$20. $HST (13\% \times \$20) = \2.60 . Therefore total cost collected from parent is \$22.60. \$2.60 is remitted to CRA. \$20 is kept by unit/district/area.
 - b) Fee includes HST – Camp costs \$20. HST is part of this \$20 ($\$20 / 1.13 \times 13\%$) = \$2.30. Therefore total cost collected from parent is \$20. \$2.30 is remitted to CRA. \$17.70 is kept by unit/district/area.



If you charge a **fee plus HST**:

- Calculation of HST amount is a little simpler ($\text{Fee} \times 13\%$), BUT
- The amount you collect from participants will not be an even amount (e.g., \$25 fee becomes \$28.25)

If you charge a **fee including HST**:

- You will need to 'do the math' to calculate the amount of HST (i.e., $\text{Fee} \div 113 \times 13$)
- You will need to budget with that in mind (if you charge \$25 including HST, you will have \$22.12 to cover your expenses, not the full \$25), **HOWEVER**
- The amount you need to collect from participants is an even amount



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Option A (adding on HST)

Option B (including HST)

| Event Fee | HST | Total |
|-----------|------|-------|
| | | |
| 20 | 2.60 | 22.60 |
| 25 | 3.25 | 28.25 |
| 30 | 3.90 | 33.90 |
| 35 | 4.55 | 39.55 |
| 40 | 5.20 | 45.20 |
| 45 | 5.85 | 50.85 |
| 50 | 6.50 | 56.50 |
| 55 | 7.15 | 62.15 |
| 60 | 7.80 | 67.80 |
| 65 | 8.45 | 73.45 |

| Event Fee | HST | Total |
|-----------|------|-------|
| | | |
| 17.70 | 2.30 | 20 |
| 22.12 | 2.88 | 25 |
| 26.55 | 3.45 | 30 |
| 30.97 | 4.03 | 35 |
| 35.40 | 4.60 | 40 |
| 39.82 | 5.18 | 45 |
| 44.25 | 5.75 | 50 |
| 48.67 | 6.33 | 55 |
| 53.10 | 6.90 | 60 |
| 57.52 | 7.48 | 65 |



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- Where HST is being charged...
- A receipt must be completed in triplicate (parent, unit/district/area, remittance) which contains the HST number (**11893 8554 RT0028**) and provincial Girl Guide address.
- The amount of HST charged must be shown separately on the receipt.
- The 'HST Remittance and Claim Form' must be submitted to Provincial Office by the 15th of the month following camp/event with receipts and any net payment owing.
- 100% of HST paid on supplies for the HST'able camp/event can be claimed.



Newf



Newfoundland and Labrador Council
 (45709) 726-1116
 (45709) 726-4045
 www.gggofnl.org

62 Roseville Avenue
 Pleasantville
 St. John's, NL, A1A 0S2

HST Remittance and Claim Form

Name of UNIT or DISTRICT or AREA or TREFOIL GUILD: _____

Address to which cheque should be mailed:
 C/O _____
 _____ Postal Code _____
 Phone: _____ (home) _____ (work) _____ (cell)
 E-mail address: _____

Part 1 – Camp/Event – HST Collected on Fees

When fee has been charged plus HST:

| Column A | Column B | Column C | Column D |
|--------------------------------|-------------------------|---------------------|-------------------------------------|
| Fee per participant before HST | HST @ 13% (Col.A x .13) | No. of participants | Total HST Collected (Col.B x Col.C) |
| \$ _____ | \$ _____ | _____ | \$ _____ D |

When fee has been charged including HST:

| Column A | Column B | Column C | Column D |
|-----------------------------------|---------------------------------|---------------------|-------------------------------------|
| Fee per participant including HST | HST @ 13% (Col. A ÷ 1.13 x .13) | No. of participants | Total HST Collected (Col.B x Col.C) |
| \$ _____ | \$ _____ | _____ | \$ _____ D |

Part 2 – Camp/Event – HST Paid on Expenses

(e.g., program/inventory, supplies, food, rental of space)

(Receipts MUST be attached to this claim form. Keep copies of receipts for your financial records.)

Date of Camp/Event: _____, 20____

| Supplier Name | HST (Business) Number | Receipt(s) Total | HST Paid |
|---|-----------------------|------------------|-------------------|
| | | \$ _____ | \$ _____ |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total HST Paid on Expenses to run Camp/Event (you can claim 100% of this HST) (attach Receipts – keep copies for your financial records.) | | | \$ _____ E |
| HST Collected (D) minus HST Claimed (E) If negative amount you will receive a refund; if positive amount please enclose a cheque | | | \$ _____ |

By the 15th of the month following your camp/event, send form and payment (if applicable) to: Girl Guides of Canada-Guides du Canada, Newfoundland and Labrador Council (address at top).

HST Remittance and Claim Form



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- How to complete the form...
- Part I – HST Collected on Fees
 - HST collected on camps/events is detailed and receipts attached.
- Part II – HST Paid on Expenses
 - 100% of HST paid on supplies for the HST'able camp/event can be claimed with original vendor receipts attached.
- "HST collected" less "HST paid" = amount due
 - $\$50 - \$20 = \$30$ owed to CRA by unit/district/area - include cheque
 - $\$50 - \$60 = (\$10)$ refund owing from CRA to unit/district/area



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- Where HST was paid...
- 50% of HST paid on all other expenses can be claimed (Except HST paid to other GGC entities, e.g. National Guide Store, GGC event/camp registration fees from other levels/councils).
- The 'HST Rebate Claim Form' must be submitted to Provincial Office periodically (at least annually) with original vendor receipts. Keep copies of receipts for your unit/district/area books.



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HST Rebate Claim Form

HST Rebate Claim Form

Units, Districts and Areas may be entitled to a 50% rebate on HST paid on purchases of supplies, rentals, etc. used in the everyday running of Units or Councils. Complete this form, attach receipts (keep copies for your records), and send to the Provincial Office at the address above.

Important Note: When you run an Event/Camp and charge a fee to participants, you must charge HST on the fee. You can then claim 100% of the HST paid on purchases of supplies, rentals, etc. used in running the Event/Camp. (Use form "HST Remittance and Claim Form" to claim.)

THE FOLLOWING DETAILS MUST BE PROVIDED. Please attach receipts, keep copies for your records. HST on purchases from Girl Guides of Canada may NOT be claimed.

| SUPPLIER'S NAME (If you have more than one receipt from a supplier, you may add them together) | SUPPLIER'S HST (Business) Number | PURCHASE AMOUNT | HST PAID |
|--|----------------------------------|---|----------|
| | | | |
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| | | | |
| | | | |
| | | | |
| | | | |
| | | Total HST Paid | |
| | | Amount of HST Claimed (50% of Total HST Paid) | \$ _____ |
| Name of UNIT or DISTRICT or AREA or TREFOIL GUILD: _____ | | | |
| Address to which cheque should be mailed: _____ | | | |
| c/o _____ | | | |
| _____ Postal Code _____ | | | |
| Phone: _____ (home) _____ (work) _____ (cell) | | | |
| e-mail address: _____ | | | |



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Input Tax Credits and Rebates

What's the difference?

- Input Tax Credit (ITC) of **100%** of HST paid can be claimed when you purchase supplies or pay for rentals or services to run a camp/event for which you are charging HST on participant fees.
- HST Rebates of **50%** of HST paid can be claimed when you purchase supplies or services to run your regular Unit/District/Area meetings (all other expenses except GGC store and event/camp fees from other GGC entities.)



How does this impact your unit/district/area records?

➤ Additional columns need to be added to spreadsheet for tracking purposes:

- Revenue Side – HST Collected

- Expense Side
 - 100% ITC (where HST was charged)
 - 50% Rebate



Examples

1. A group is planning a two-night camp/event and charging a fee of \$25 per participant (plus HST). Total fee = $\$25 \times 1.13 = \28.25 per participant. HST to be reported and submitted to Provincial Office = \$3.25 per participant.

Your group pays for supplies to run the camp/event and is also paying for rent of a facility that charges HST on the rental fee. You can claim back 100% of the HST (original receipts must be submitted, with the supplier's HST number and the amount of the HST that has been charged.)



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Examples

2. A group is planning a two-night camp/event and charging a fee of \$25 per participant (**including** HST). Fee = \$25. You will need to calculate the amount of HST to report and submit as follows: $\$25 \div 1.13 \times 0.13 = \2.88 . The remaining \$22.12 is the amount you will have available to cover your camp/event costs.

Your group pays for supplies to run the camp/event and is also paying for rent of a facility that charges HST on the rental fee. You can claim back 100% of the HST. (Submit original receipts with your claim that show the supplier's HST number and the amount of the HST.)



Examples

3. A group (**primarily under** 14 years of age) is planning a one-day camp/event (no overnight) and charging a fee of \$5 per girl (**HST does not apply**).

Your group pays for supplies to run the camp/event and is also paying for rent of a facility that charges HST on the rental fee. You can claim back **50%** of the HST (original receipts must be submitted, with the supplier's HST number and the amount of the HST that has been charged.)



Spreadsheet Example 3



| 1st SAMPLE UNIT Brownies | | | | | Revenues | | | | | Expenses | | | | |
|--------------------------|------------------------|-------------------|-------------|---------------|---------------|---------------------------|---------------------|------------|-------------|------------------------|----------------|---------------------------|---------------------|---------------|
| Period Start | | January 1, 2014 | | | Revenues | | \$ - | | | Expenses | | \$ - | | |
| Period End | | December 31, 2014 | | | Revenues | | \$ 5.00 | | | Expenses | | \$ 6.50 | | |
| | | | | | Revenues | | \$ 100.00 | | | Expenses | | \$ 106.50 | | |
| Date | Description | Cheque # | Amount | Running Total | HST Collected | Spring (original) cookies | Fall (mint) cookies | Camp money | Weekly Dues | 100% Input Tax Credits | 50% HST Rebate | Spring (Original) Cookies | Fall (mint) cookies | Camp expenses |
| | | | | \$ 100.00 | | | | | | | | | | |
| 12-Feb-14 | Camp Payment - K White | | \$ 5.00 | \$ 105.00 | | | | \$ 5.00 | | | | | | |
| 20-Feb-14 | Camp Supplies | 105 | \$ (113.00) | \$ (8.00) | | | | | | | \$ 6.50 | | | \$ 106.50 |



Examples

4. A group (**primarily over** 14 years of age) is planning a one-day camp/event (no overnight) and charging a fee of \$5 per girl (**HST applies**).

Your group pays for supplies to run the camp/event and is also paying for rent of a facility that charges HST on the rental fee. You can claim back 100% of the HST. (Submit original receipts with your claim that show the supplier's HST number and the amount of the HST.)



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Examples

5. You buy t-shirts for your camp/event for \$10 each and you are paying 13% HST for each (\$1.30). You sell them to your participants for \$11.30, to **recover** your direct costs. **No HST applies**. You can claim the 50% rebate of HST that you paid to purchase the shirts from your supplier.

However, if you are selling the shirts for a price **above** your direct cost, then HST will need to be collected and remitted. Then, you will claim 100% Input Tax Credit of the HST that you paid to purchase the shirts from your supplier.



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Tracking and Reporting Reminders

- If you have not had a camp/event during a month, you do not need to submit a HST Remittance and Claim Form.
- You should submit the HST Rebate Claim Form periodically (at least annually) to claim the 50% HST Rebate on expenses that you use in running your Unit/District/Area.
- You can not claim HST on items purchased from Girl Guides of Canada.
- Original receipts must be attached to your remittance and claim form(s) and all the required information must be included on the form – keep copies of receipts for your records.

Toolkit Examples

| Sample Guide Unit | | | | | EXPENSES | | | | | REVENUE | |
|---|-------|----------|--------|-----------------|------------------|-------------|---------------|--------|-------------|---------------|-------------|
| Description | Chq # | Deposit | Cheque | Running Balance | HST Rebate (50%) | ITCs (100%) | Badges & Pins | Crafts | Winter Camp | HST Collected | Winter Camp |
| UNIT EXPENSES EXAMPLE: | | | | 585.93 | | | | | | | |
| Feb 18-14 Greta Guider | 64 | | 19.90 | 566.03 | 1.14 | | | 18.76 | | | |
| Feb 25-14 Lori Leader | 65 | | 66.08 | 499.95 | | | 66.08 | | | | |
| Mar 1-14 Dollar Store | 66 | | 47.50 | 452.45 | 2.73 | | | 44.77 | | | |
| TOTAL | | | 133.48 | | 3.88 | | 66.08 | 63.52 | | | |
| May 30-14 Deposit - GGC - Provincial Office | | 3.88 | | | -3.88 | | | | | | |
| WINTER CAMP EXAMPLE: | | | | | | | | | | | |
| Mar 15-14 Camp Funtimes | 67 | | 256.00 | | | 29.45 | | 226.55 | | | |
| Mar 31-14 Deposit (20 girls @ \$50) | | 1,000.00 | | | | | | | 115.04 | 884.96 | |
| Apr 15-14 ABC Bus Company | 68 | | 557.00 | | | 64.08 | | 492.92 | | | |
| Apr 23-14 Greta Guider | 69 | | 35.75 | | | 4.11 | | 31.64 | | | |
| TOTAL | | 1,000.00 | 848.75 | | | 97.64 | | 751.11 | 115.04 | 884.96 | |
| May 15-14 GGC - Provincial Office | 70 | | 17.40 | | | | -97.64 | | | -115.04 | |

Toolkit Examples – Unit Expenses



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645(709) 728-1118
645(709) 728-4043
www.gugnl.org

63 Roosevelt Avenue
Placentia
St. John's, NL, A1A 0G8

HST Rebate Claim Form

Units, Districts and Areas may be entitled to a 50% rebate on HST paid on purchases of supplies, rentals, etc. used in the everyday running of Units or Councils. Complete this form, attach receipts (keep copies for your records), and send to the Provincial Office at the address above.

Important Note: When you run an Event/Camp and charge a fee to participants, you must charge HST on the fee. You can then claim 100% of the HST paid on purchases of supplies, rentals, etc. used in running the Event/Camp. (Use form "HST Remittance and Claim Form" to claim.)

THE FOLLOWING DETAILS MUST BE PROVIDED. Please attach receipts, keep copies for your records. HST on purchases from Girl Guides of Canada may NOT be claimed.

| SUPPLIER'S NAME <small>(If you have more than one receipt from a supplier, you may add them together)</small> | SUPPLIER'S HST (Business) Number | PURCHASE AMOUNT | HST PAID |
|---|----------------------------------|-----------------|----------|
| Costco – Greta Guider | As per receipt | 47.50 | 5.47 |
| DollarStore | As per receipt | 19.90 | 2.29 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total HST Paid | | | 7.76 |
| Amount of HST Claimed (50% of Total HST Paid) | | | \$ 3.88 |
| Name of UNIT or DISTRICT or AREA or TREFOIL GUILD: | | | |
| Sample Unit | | | |
| Address to which cheque should be mailed: | | | |
| c/o _____ | | | |
| _____ | | | |
| _____ Postal Code _____ | | | |
| Phone: _____ (home) _____ (work) _____ (cell) | | | |
| e-mail address: _____ | | | |

Toolkit Examples – Winter Camp



Newfoundland and Labrador Council

☎(709) 726-1116
☎(709) 726-4045
✉NWNL@guides.org

63 Roosevelt Avenue
Placentiaville
St. John's, NL, A1A 0G5

HST Remittance and Claim Form

Name of UNIT or DISTRICT or AREA or TREFOIL GUILD:
 _____ SampleUnit _____
 Address to which cheque should be mailed:
 c/o _____
 _____ Postal Code _____
 Phone: _____ (home) _____ (work) _____ (cell)
 e-mail address: _____

Part 1 – Camp/Event – HST Collected on Fees

When fee has been charged plus HST:

| Column A | Column B | Column C | Column D |
|--------------------------------|--------------------------|---------------------|---------------------------------------|
| Fee per participant before HST | HST @ 13% (Col. A x .13) | No. of participants | Total HST Collected (Col. B x Col. C) |
| \$ _____ | \$ _____ | | \$ _____ D |

When fee has been charged including HST:

| Column A | Column B | Column C | Column D |
|-----------------------------------|---------------------------------|---------------------|---------------------------------------|
| Fee per participant including HST | HST @ 13% (Col. A ÷ 1.13 x .13) | No. of participants | Total HST Collected (Col. B x Col. C) |
| \$ 50.00 | \$ 5.75 | 20 | \$ 115.04 D |

Part 2 – Camp/Event – HST Paid on Expenses

(e.g., program/entertainment supplies, food, rental of space)

(Receipts MUST be attached to this claim form. Keep copies of receipts for your financial records.)

Date of Camp/Event: _____ Apr 15-17 _____, 20__14__

| Supplier Name | HST (Business) Number | Receipt(s) Total | HST Paid |
|---|-----------------------|------------------|-----------------|
| Camp FunTimes | As per receipt | \$256.00 | \$29.45 |
| ABC Bus Company | As per receipt | \$55.70 | \$64.08 |
| Greta Guider | As per receipt | \$35.75 | \$4.11 |
| | | | |
| | | | |
| | | | |
| Total HST Paid on Expenses to run Camp/Event (you can claim 100% of this HST) (attach Receipts – keep copies for your financial records.) | | | ±97.64 E |
| HST Collected (D) minus HST Claimed (E) If negative amount you will receive a refund; if positive amount please enclose a cheque | | | ±17.40 |

By the 15th of the month following your camp/event, send form and payment (if applicable) to: Girl Guides of Canada-Guides du Canada, Newfoundland and Labrador Council (address at top).



Newfoundland and Labrador Council

Where to get forms?

This information (and forms to remit HST collected and to claim HST Input Tax Credits and Rebates) will be available on our website (www.ggcnf.org) or from the Provincial Office.

Please send your questions to:
Catherine Neary - Office Manager
Provincial Office (726-1116)
officemanager@ggcnf.org



Please help us ensure that all levels of Guiding comply with these new regulations.

Questions?