

Taxable vs. Exempt Supplies – Municipalities

Do you know which Municipal revenues are subject to GST/HST?

Were you aware that there are certain exemptions?

Do you know how some provisions apply differently to Municipalities?

If you would like to learn more, you should attend this Canada Revenue Agency (CRA) GST/HST Presentation. You will hear directly from CRA's *Headquarters - GST/HST Directorate* employee who has 35 years experience working in GST/HST Programs. The Presentation will include information about revenues that do attract GST/HST, and those that do not. We will review the obligations for various types of revenues, to help ensure that the organization is correctly accounting for GST/HST.

LEARNING OBJECTIVES:

- ✓ Recognize key GST/HST application rules
- ✓ Know when each entity must collect GST/HST
- ✓ Understand the tax obligations for several revenue types
- ✓ Identify, reduce, and eliminate common GST/HST mistakes

TOPICS INCLUDE:

- Definitions
- Admissions
- Recreation Programs
- Real Property Concepts
- Sale of Municipal Property
- Reference Materials

WHO WILL BENEFIT:

This Presentation is designed for Municipalities and is intended for any individuals who may be involved with, or responsible for, the entity's GST/HST. Attendees will learn how to avoid mistakes, such as failing to accurately charge and collect GST/HST, which can result in future non-compliance for the Municipality.