

Charging and Collecting Tax & Other GST/HST Topics

Are you aware of the various rules for correctly charging GST/HST?

Do you use any special provisions when filing GST/HST returns and rebate applications?

Do you know how GST/HST applies during construction phases?

If you want to learn more, you should attend this Canada Revenue Agency (CRA) GST/HST Presentation. You will hear directly from CRA's *GST/HST Directorate, Headquarters* employee who has 35 years experience working in GST/HST programs. The Presentation will review some special cases which can affect your obligations to charge and collect GST/HST, and some conditions where remitting processes may be altered. We will discuss different ways GST/HST applies during construction of real property, and we will review how to ensure that your organization does not make unintended GST/HST mistakes.

LEARNING OBJECTIVES:

- ✓ Introduce obligations
- ✓ Discuss the different special cases
- ✓ Understand the unusual remitting and payment processes
- ✓ Apply correct legislative provisions

TOPICS INCLUDE:

- Definitions
- Charging GST or HST
- Invoicing
- When GST/HST becomes payable including:
 - Deposits
 - Progress payments
 - Holdbacks
- Due dates and "Refund Holds"
- Reference materials

WHO WILL BENEFIT:

This Presentation is designed for various groups including Municipalities and Tax Practitioners. It is intended for anyone who may work with, or be responsible for, an organization's GST/HST. Attendees will learn how to recognize how to avoid GST/HST errors, which can result in unintended future arrears or other non-compliance.