

# **GST/HST Presentation - Inter Municipal Supplies + Para Municipal Organizations**

**Did you know that some supplies between municipalities might not attract GST/HST?**

**Are you aware that other organizations might not be required to charge GST/HST?**

**Did you know that there are special exemptions that can apply?**

If you want to learn more, you should attend this CRA - GST/HST Presentation. You will hear directly from CRA's *GST/HST Directorate, Headquarters* Representative who has 35 years experience working in GST/HST Programs. The Presentation will help you learn about how to correctly apply GST/HST rules with respect to transactions your Municipality may make with other municipalities, and when selling goods or providing services to other similar types of entities.

## **LEARNING OBJECTIVES:**

- ✓ Correctly identify when to charge GST/HST
- ✓ Understand importance of separate legal entity status
- ✓ Apply the correct rules for sales with other entities
- ✓ Identify and reduce common GST/HST mistakes

## **TOPICS INCLUDE:**

- Definitions
- Supplies Between Municipalities
- Para-Municipal Organizations
- Reference Materials

## **WHO WILL BENEFIT:**

This Presentation is intended for representatives of all municipalities. It is designed for individuals who work with, or who are accountable for, their municipality's GST/HST. The information will help ensure that the organization is correctly applying the GST/HST rules when making supplies to other municipalities and other similar types of entities. The Presentation will help municipal representatives to recognize potential GST/HST risk issues and learn how to avoid making certain types of mistakes, which can result in future non-compliance.