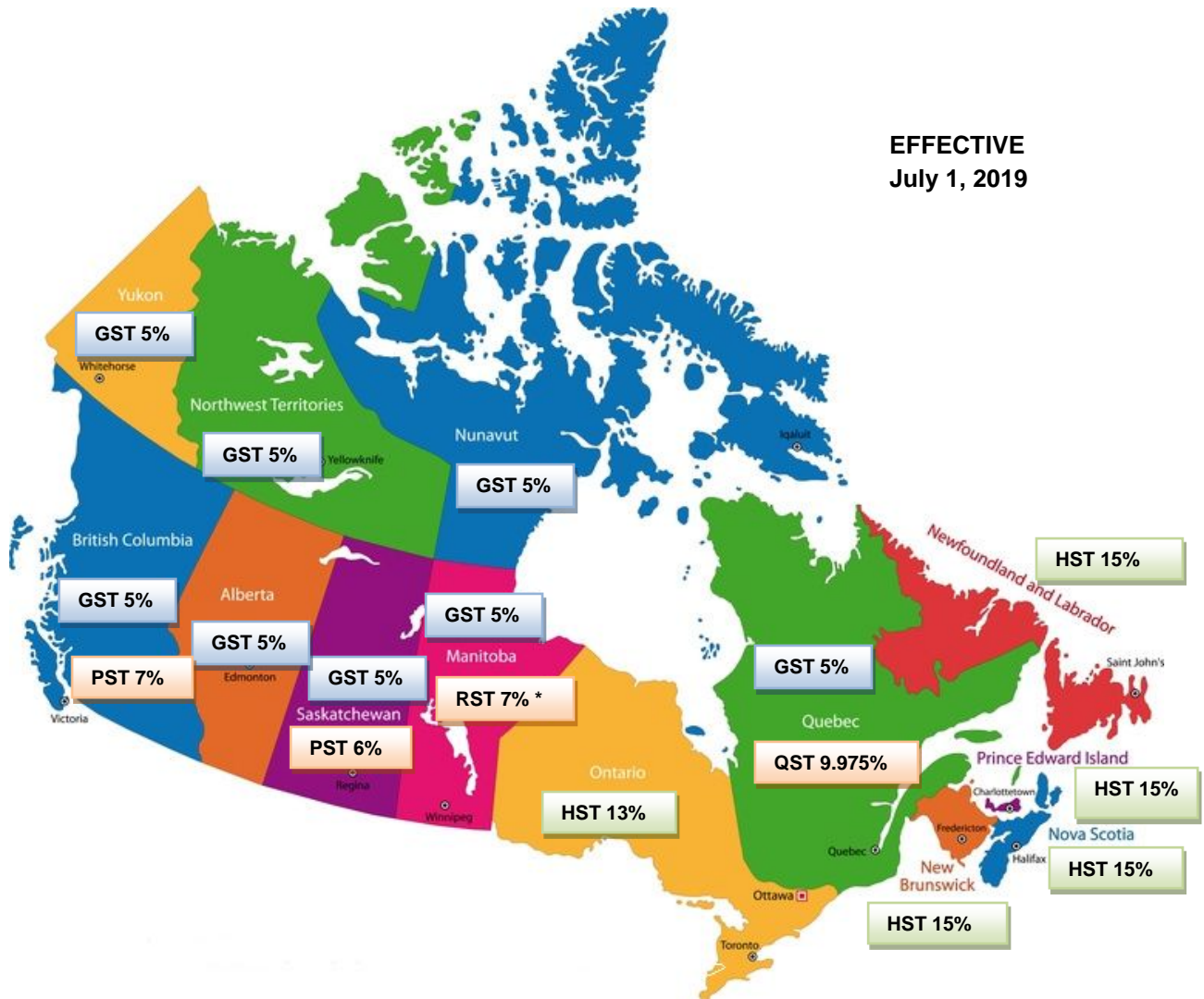


WESTERN UNIVERSITY TAX RATES



When invoicing other provinces for goods and services you may need to charge HST or GST applicable to that province. The harmonized Provinces are charged their applicable HST rate and all other provinces/territories should be charged GST (5%) only.

* Effective July 1, 2019

- Manitoba Retail Sales Tax - RST rate 7% from 8%