

**Western University**  
**Financial Services Division**  
**HST Tax Table for Sales to External Parties**

**Ontario HST is 13%**  
(Federal Component (GST) 5% and Provincial Component (OVAT) 8%)

This Tax Table is intended to provide general direction on when to charge HST to External Parties. If there is a situation which is not covered then contact [hst@uwo.ca](mailto:hst@uwo.ca) for help in determining the HST status and rate.  
For HST collected credit account UW82 105400, For GST collected credit Account UW82 105300

<b>Alphabetical Index</b>	<b>HST Status</b>	<b>Rate</b>	
Accommodation: Long term (30days or over) with continuous occupancy	Exempt		
Accommodation: Short term (less than 30 days)	Taxable	13%	
Accommodation: Under \$20/day	Exempt		
Administration Fees	Exempt		
Admission to a professional performance or athletic event	Taxable	13%	
Admission to a amature athletic competitive/non-competitive event OR amateur performance OR other amateur competitive event	Exempt		Becomes taxable if more than 10% of the participants are remunerated OR if any remunerated participant is highlighted in advertising OR where cash prizes are available and there are one or more participants that are remunerated
Advertising Services	Exempt		
Alarm Monitory	Exempt		
Alcoholic Beverages	Taxable	13%	
Appliance Rental	Taxable	13%	
Application Fee	Exempt		
Aptitude Testing Services	Exempt		
Art Supplies	Taxable	13%	
Asset Disposal: Sale of goods previously used in a commercial operation (Retail)	Taxable	13%	
Asset Disposal: Sale of goods previously used in a non-commercial operation (Academic - Research)	Exempt		
Athletics Memberships: Compulsory fee included in tuition	Exempt		
Athletics Memberships: Other (staff, alumni, etc)	Taxable	13%	
Audio Books	Taxable	5%	8% OVAT is exempt
Audio Tapes: duplication	Taxable	13%	
Audio Tapes: Production (recording, editing, etc)	Exempt		
Audio Visual Equipment Rental	Taxable	13%	
Audiologist Services	Exempt		
Beverages	Taxable	13%	If \$4.00 & under 5% only, 8% OVAT is exempt
Binding Services	Exempt		
Books (blank exercise books, catalogues, directories, rate books, etc.)	Taxable	13%	

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Books General	Taxable	5%	8% OVAT is exempt
Books (published for educational, technical, cultural or literary purposes and contain no advertising)	Taxable	5%	8% OVAT is exempt
Catering Services	Taxable	13%	
Certified Copy of Academic Documents	Exempt		
Child Care Services	Exempt		
Classroom Supplies	Taxable		
Clothing (children's clothing & footwear)	Taxable	5%	8% OVAT is exempt
Clothing (excludes children's clothing & footwear)	Taxable	13%	
Coin or Card-Operated Photocopier/Printing Services	Taxable	13%	
Coin-Op Laundry Services	Exempt		
Commissions from Vending Machines, Ticket Sales, etc.	Taxable	13%	
Computers	Taxable	13%	
Computer Supplies (paper, diskettes, manuals, etc.)	Taxable	13%	
Confectionery	Taxable	13%	
Conferences	Taxable	13%	
Consulting Services	Exempt		
Convocation Fees	Exempt		
Counseling Services	Exempt		
Course Description (Individual)	Exempt		
Course Manuals	Taxable	13%	
Courses - Degree	Exempt		
Courses - Non-Credit	Taxable	13%	
Courses - Non-Credit Language (language course that are part of ESL or FSL)	Exempt		
Courses - Non-Credit Certificate (course leading to a Certificate)	Exempt		
Cover Charges	Taxable	13%	
Damage Fees (student or repairs to student residences)	Exempt		
Day-Care Services	Exempt		
Deposits	Exempt		
Desktop Publishing Services	Exempt		

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Diagnostic Testing Services	Exempt		
Diploma Replacement	Exempt		
Donated Goods	Exempt		
Duplicate T2202A	Exempt		
Equipment - New or produced	Taxable	13%	
Equipment Rentals (audiovisual, laboratory, musical instruments, furniture, etc.)	Taxable	13%	
Equipment Disposal: Sale of goods previously used in a commercial operation (Retail)	Taxable	13%	
Equipment Disposal: Sale of goods previously used in a non-commercial operation (Academic - Research)	Exempt		
Examination Scripts	Exempt		
Fax Services	Exempt		
Field Trip Fees (course-related)	Exempt		
Film Processing Services (client brings in goods for production)	Exempt		
Film Processing Services (University originates, produces & sells good to customer)	Taxable	13%	
Fines (parking, library, etc)	Exempt		
Food: Basic Groceries (bulk food sales)	Exempt		
Food: meeting meal plan requirements	Exempt		
Food: not meeting meal plan requirements	Taxable	13%	
Food: Other (restaurant meals, etc.)	Taxable	13%	If \$4.00 & under 5% only, 8% OVAT is exempt
Food: Snacks and Prepared foods	Taxable	13%	If \$4.00 & under 5% only, 8% OVAT is exempt
Food: Student Meal Plans	Exempt		
Footwear	Taxable	13%	
Footwear - Children's (0 to size 6)	Exempt		
Footwear - Children's (above size 6)	Taxable	5%	8% OVAT is exempt
Fund Raising Dinners/Events	Taxable/Exempt		varying tax rules
Furniture Disposal: Sale of goods previously used in a commercial operation (Retail)	Taxable	13%	
Furniture Disposal: Sale of goods previously used in a non-commercial operation (Academic - Research)	Exempt		
Gift Certificates	Exempt		
Giftware	Taxable	13%	
Graduate Referral Service	Exempt		

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Graphic Art Services	Exempt		
Gratuities (as an optional payment by the customer)	not taxable		
Gratuities (added as a mandatory service charge for large groups on the invoice)	Taxable	13%	
Health and Beauty Aids	Taxable	13%	
Ice Rentals	Taxable	13%	
ID Cards (Original and Replacement)	Exempt		
Inter-Library Loan Services	Exempt		
Internet Services	Exempt		
Lab Analysis Services	Exempt		
Lab Coats	Taxable	13%	
Lab Manuals	Taxable	13%	
Laminating Service	Exempt		
Land Sales	Taxable	13%	
Laundry Services	Exempt		
Laundry Coin-Op	Exempt		
Lecturing (on behalf of University, not privately)	Exempt		
Legal Aid	Exempt		
Letters of Permission	Exempt		
Literature Searches	Exempt		
Loans (financial)	Exempt		
Locker Rentals	Taxable	13%	
Mailing Labels	Taxable	13%	
Manuals - Lab, Classroom, Computer	Taxable	13%	
Meal Plans - Student (meeting meal plan requirements)	Exempt		
Meal Plans - Student (NOT meeting meal plan requirements)	Taxable	13%	
Medical Devices	Exempt		
Newspapers	Taxable	5%	8% OVAT is exempt
Non-Credit Course Fees	Taxable	13%	
Non-Credit Language Course Fees (language course that are part of ESL or FSL)	Exempt		

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Non-Credit Certificate Course Fees (course leading to a Certificate)	Exempt		
Office Supplies	Taxable	13%	
Overhead Transparencies: Where client brings in goods for production	Exempt		
Overhead Transparencies: Where University originates, produces and sells goods	Taxable	13%	
Parking	Taxable	13%	
Parking Student in Residence - 30 days or more	Exempt		
Patents	Exempt		
Photocopies	Taxable	13%	
Photographic Services	Exempt		
Physiotherapist Services	Exempt		
Plant Testing Services	Exempt		
Plants, Trees and Shrubs	Taxable	13%	
Printed Material	Taxable	13%	
Printing Services (where University originates, produces and sells goods)	Taxable	13%	
Printing Services (where client brings in goods for production)	Exempt		
Psychological Testing Services	Exempt		
Recreational Instruction	Taxable	13%	
Recreational Instruction Primarily for those under 14 years of age	Exempt		
Rentals - Equipment - Audio Visual, Laboratory, Musical Instruments, Furniture, etc.	Taxable	13%	
Research Contract	Exempt		
Residence Fees, Student	Exempt		
Right to Use Computer Terminals	Taxable	13%	
Room Rentals, Space Rentals (other than Residential)	Taxable	13%	
Royalties	Exempt		
Security Services	Exempt		
Seminars	Taxable	13%	
Shipping & Handling	Taxable	13%	
Skate Sharpening Services	Exempt		
Slide Production: where client brings in goods for production	Exempt		

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Software: Custom-Designed, single copy designed for a specific user	Exempt		
Software: Produced and sold in Quantity	Taxable	13%	
Space Rentals, Room Rentals (other than Residential)	Taxable	13%	
Sponsorship - events (advertising)	Exempt		
Sporting Goods	Taxable	13%	
Statement of Attendance	Exempt		
Stationery	Taxable	13%	
Subscriptions for magazines, journals & similar type publications	Taxable	13%	
Supplies (office & lab)	Taxable	13%	
Survey Research Services	Exempt		
Swimming Pool Rentals	Taxable	13%	
Telephones: Equipment Rental	Taxable	13%	
Telephones: Line	Exempt		
Telephones: Direct cost recovery for personal use by staff, faculty	Exempt		
Tickets: To Amateur Performances or Competitions	Exempt		
Tickets: To Professional Performances or Competitions	Taxable	13%	
Towel and Gym Apparel Rental	Taxable	13%	
Track Rental	Taxable	13%	
Training - non-credit	Taxable	13%	
Transcripts	Exempt		
Typesetting Services	Exempt		
Used Goods: Sale of goods previously used in a commercial operation (Retail)	Taxable	13%	
Used Goods: Sale of goods previously used in a non-commercial operation (Academic - Research)	Exempt		
Video Tapes: Duplication	Taxable	13%	
Video Tapes: Production	Exempt		
Website Design	Exempt		
Word Processing Service	Exempt		
Writing Services	Exempt		