



### Harmonized Sales Tax

On July 1st, 2010, Ontario's "Harmonized Sales Tax" (HST) becomes effective. HST will replace the GST currently charged for TSSA services. GST/HST registered customers can claim an input tax credit with the Canada Revenue Agency for HST charged by TSSA.

Ontario's Ministry of Revenue has developed transitional rules for GST/HST charged on billings from May 1st, 2010 to June 30th, 2010.

For further information on Harmonized Sales Tax, please click on the following link to the Government of Ontario's website: <http://www.rev.gov.on.ca/en/taxchange/transition.html>.

### Frequently Asked Questions (FAQs)

#### 1) What is HST?

HST or Harmonized Sales Tax combines Ontario's provincial sales tax (PST 8%) with the federal goods and services tax (GST 5%) to produce a rate of 13%. Currently, TSSA charges only GST (5%) on its services but this will increase to 13% with the introduction of HST.

#### 2) When does it come into effect?

HST will be effective July 1, 2010. Transitional rules will affect the tax charged on customer billings for Fuels licence and registration fees generated from May 1, 2010 to June 30, 2010. Please see the corresponding fee schedule for all applicable programs under the 'Forms and Fees' page for more details