# HST Overview for Treasurers

# The United Church of Canada

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| **Ontario example for accounting (13% HST: 5% federal, 8% provincial)** |
| $100 item with PST and GST |
| Debit expense 103.94  Debit Rec. GST portion 2.50  Debit Rec. PST portion 6.56  Credit bank 113.00 |
| If you don’t account for GST as a receivable, you will need to track two buckets of GST paid and apply the appropriate rebate rate (50% for federal portion, 82% for provincial portion). You shouldn’t use a blended rebate rate because some purchases may be HST-exempt. |

**Other Provincial Rates**

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| British Columbia | Zero |
| Nova Scotia, New Brunswick, Nfld-Labrador | 50% |
| PEI | 35% |
| Ontario | 82% |
| Other | Zero—federal GST only (50%) |

**HST Rebate Forms**

How-to guide (RC4034): <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4034.html>

Provincial form (RC7066): <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc7066-sch.html>

Federal form (GST66): <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/gst66.html>

Congregations will not normally need to be GST/HST registrants. GST/HST is generally not charged for rental income and other goods that don’t meet the CRA test of “taxable goods.”

For more information, contact the CRA or

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