

HST ON SERVICES PROVIDED TO OUT OF PROVINCE CUSTOMERS

If an Ontario business provides SERVICES to a customer in another province, the customer should be charged the appropriate GST or HST rate for their province.

For Example:

An Ontario firm providing services to a customer who resides in Alberta would only charge GST of 5% rather than HST at Ontario rates. If the customer was in British Columbia, the rate would be 12% and if the customer were in Nova Scotia, the rate would be 15%.

The specific **rules** related to different types of property and services can be found at:

<http://www.cra-arc.gc.ca/E/pub/gm/b-103/b-103-e.pdf>

The appropriate **rates** for the different provinces can be found at:

<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/rts-eng.html>

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