

WHEREAS the taxation of the products provided by APGO are governed by:

- The Excise Tax Act (definitions of intangible personal property, tangible personal property and services as well as used in a particular province, or inside/outside of Canada)
- GST/HST Memorandum 3.3: Place of Supply
- GST/HST Technical Information Bulletin B-103: Place of supply rules for determining whether a supply is made in a province (B-103)

In order to be compliant with the above, the following GST/HST policies are in effect :

1. Applications for Membership, appeals of Membership decisions and changes to Memberships are taxable as HST in Ontario for all applicants in Canada as well as non-residents, since the memberships are considered “intangible personal property” and “can be used primarily (more than 50%) in Ontario”. (Changed from taxing according to home address)
2. Annual Membership fees are taxable as HST in Ontario for all applicants in Canada as well as non-residents, since the memberships are considered “intangible personal property” and “can be used primarily (more than 50%) in Ontario”. (Changed from taxing according to home address)
3. Administration of Professional Practice Exams are taxable according to where they are written, since they are “a supply of a service not wholly performed in Ontario nor Canada” and are subject to “place of supply rules”. (No change)
4. “In Person” Courses are taxable according to the location where they are offered, “as a supply of intangible personal property not used primarily (not more than 50%) in Ontario nor Canada” and are subject to “place of supply rules”. (No change)
5. Webinars are taxable according to the location where they are delivered, “according to the home address of the recipient”, “as a supply of intangible personal property deemed made in Canada and the property may be used in whole or in part in Canada” and are subject to “place of supply rules” . (Changed from 13% HST)
6. Salary Surveys are taxable according to the location where they are downloaded, “according to the home address of the recipient”, “as a supply of intangible personal property deemed made in Canada and the property may be used in whole or in part in Canada” and are subject to “place of supply rules” . (No change)
7. Stamps, seals and any other tangible products sold by APGO to members are taxed according to the home address of the member, and are subject to “place of supply rules”. (No change)
8. Job Postings are taxable according to where they are billed; ie. the head office address of the company to whom APGO is supplying the service, and are subject to “place of supply rules”. (No change)