

Courses vs. Seminars/Workshops/Conferences/Retreats:

The Canada Revenue Agency ("CRA") does not generally consider workshops, conferences, retreats and seminars to be courses. Admissions to access or attend a workshop or seminar are supplies of intangible personal property for GST/HST purposes. Further, such supplies will not be exempt under any provisions in Part III of Schedule V to the Excise Tax Act ("ETA") where they are provided primarily to adults. As a result, it is important to establish whether a particular supply made by the University or Public College is a supply of a service of instruction in a course, or a supply of an admission to a workshop or seminar when determining the tax status of that supply.

According to published CRA letters, factors indicating a supply is that of a service of instruction in a course include:

- the activity involves the provision of systematic instruction;
- the supplier monitors or supervises the progress or learning of the participant;
- the supplier assesses the participant's progress during the course of the activity and provides ongoing support, feedback and guidance to the participant;
- the supplier may be available to assist the participant with the subject matter at a time and location different from the time and place in which the activity occurs;
- the supplier assesses the competency of the participant upon completion of the activity by requiring the participant to formally demonstrate the knowledge the participant has acquired and if the competency is not achieved, the activity may have to be repeated;
- the participant is required to invest time and effort outside of the activity (e.g., completing assignments, reading course material);
- successful completion of verified prerequisites may be required before the participant may take part in the activity;
- the participant may be required to successfully complete the activity before being permitted to participate in another activity;
- the activity is part of a series of activities leading to a formal recognition of skills;
- the activity may be part of a program that consists of a series of two or more related activities;
- the activity occurs at set intervals over an extended period of time such as weeks or months;
- the activity does not include the provision of rights or if there is a provision of rights they are incidental to or part of a single supply of a service;
- the subject of the activity is broad;
- the supplier advertises or promotes the activity as instructing participants;
- the activity is promoted together with other activities in a prospectus or calendar prepared by an educational institution;
- the promotional material indicates that the activity is part of a broader program which may lead to a formal recognition of skills; and
- the promotional material is aimed at persons who possess any prerequisites required to participate in the activity.

Factors indicating a supply is that of an admission to a workshop or seminar include:

- there is little individualized interaction between the supplier and the participant;
- attendance at the activity is sufficient for the participant to receive evidence of successful or satisfactory completion of the activity;
- the supplier's purpose with respect to the activity is principally to provide information to, or to facilitate the exchange of information amongst, participants;
- the subject of the activity is narrowly focused;
- each activity is discrete with no formal prerequisites for attendance;
- participation in the activity does not serve as a prerequisite for participation in another activity;
- the activity is promoted as a stand-alone activity;
- the activity is promoted as a workshop or seminar to the general public;
- the activity occurs during a brief, concentrated period of time, such as a few hours, a day or a few consecutive days.

Note: The CRA has also written that it does not have any specific requirements as to the length of a course that is part of the program. If a course is part of a program of two or more courses that has been approved as part of the curriculum of a university or public college by a committee or other authorized body of the university or public college, the course will be exempt of tax under section 16 of Part III of Schedule V to the ETA (see flowchart).

Note: The CRA views a recreational activity as something designed to be an enjoyable diversion or pastime that occupies one's leisure time. A recreational course may be informative, but is mainly directed at satisfying the learner's desire for enjoyment or interest or, to enhance their social activities. Several factors may be examined in making a determination as to the status of a course including the objectives and subject matter of the course, marketing of the course, methods of teaching, evaluation and monitoring of participants, consideration and terms for payment, qualification of instructors, etc. An important factor is the design of the course being offered rather than the intention of the individual taking the course.