

Sales Tax Assessment Matrix on Domestic Conventions (conferences, symposiums,..etc)

Location	Participants	Fees specification	Tax assessment		Notes	
Quebec	Residents from Quebec	Admission fee - food and beverage included	GST & QST apply	GST @5%; QST @9.975%		
		Admission fee - only conference related	GST & QST apply	GST @5%; QST @9.975%		
		Food and Beverages for a separate consideration	GST & QST apply	GST @5%; QST @9.975%		
	Residents from Canada outside Quebec	Admission fee - food and beverage included	GST only	GST @5%		
		Admission fee - only conference related	GST only	GST @5%		
		Food and Beverages for a separate consideration	GST & QST apply	GST @5%; QST @9.975%		
	Residents outside Canada	Admission fee - food and beverage included	Portion of GST		First add up the costs of acquiring the convention facility and related convention supplies + include only 50% of the cost for the food, beverage, or items provided under a contract for catering = this sum is not subject to GST; therefore, just the remainder is subject to the GST when sold to non-resident.	
		Admission fee - only conference related	No taxes			
		Food and Beverages for a separate consideration	GST & QST apply	GST @5%; QST @9.975%		
	HST province	Residents from Canada	Admission fee - food and beverage included	HST		HST rate will be based on the province where the convention is held: [HST @ 13% (ON), 15% (NS, NB, NL, PEI)]
			Admission fee - only conference related	HST		HST rate will be based on the province where the convention is held: [HST @ 13% (ON), 15% (NS, NB, NL, PEI)]
			Food and Beverages for a separate consideration	HST		HST rate will be based on the province where the convention is held: [HST @ 13% (ON), 15% (NS, NB, NL, PEI)]
Residents outside Canada		Admission fee - food and beverage included	Portion of HST		First add up the costs of acquiring the convention facility and related convention supplies + include only 50% of the cost for the food, beverage, or items provided under a contract for catering = this sum is not subject to HST; therefore, just the remainder is subject to the HST when sold to non-resident.	
		Admission fee - only conference related	No taxes			
		Food and Beverages for a separate consideration	HST		HST rate will be based on the province where the convention is held: [HST @ 13% (ON), 15% (NS, NB, NL, PEI)]	
GST province		Residents from Canada	Admission fee - food and beverage included	GST	GST @5%	
			Admission fee - only conference related	GST	GST @5%	
			Food and Beverages for a separate consideration	GST	GST @5%	
		Residents outside Canada	Admission fee - food and beverage included	Portion of GST		First add up the costs of acquiring the convention facility and related convention supplies + include only 50% of the cost for the food, beverage, or items provided under a contract for catering = this sum is not subject to GST; therefore, just the remainder is subject to the GST when sold to non-resident.
			Admission fee - only conference related	No taxes		
			Food and Beverages for a separate consideration	GST	GST @5%	

Notes:

1. Conference organized by McGill University in Canada is considered as domestic convention. Foreign convention held in Canada is considered where the organization whose head office is situated outside Canada **and** it is reasonably expected that at least 75% of the admissions will be provided to non-residents of Canada.