

## Application of Goods and Services Tax/Harmonized Sales Tax (GST/HST) in Respect of Camp Fees

The following outlines the GST/HST status of various types of camp fees, including the transitional rules for the implementation of Ontario and BC HST, and the HST rate increase in Nova Scotia.

### GST/HST Status

Camp Type	Customers	GST/HST Status
Day camp, supervised	Members	Exempt where attendees are primarily (i.e. more than 50%) 14 years of age or under <sup>1</sup>
Day camp, supervised	Members	Taxable where 50% or more of attendees are over 14 years of age <sup>2</sup>
Overnight camp, supervised	Members	Taxable <sup>2</sup>
Day camp, unsupervised	Members	Exempt <sup>3</sup>
Overnight camp, unsupervised	Members	Exempt <sup>3</sup>
Day camp, supervised	Non-members	Exempt where attendees are primarily 14 years of age or under <sup>1</sup>
Day camp, supervised	Non-members	Taxable where 50% or more of attendees are over 14 years of age <sup>2</sup>
Overnight camp, supervised	Non-members	Taxable <sup>2</sup>
Day camp, unsupervised	Non-members	Exempt <sup>3</sup>
Overnight camp, unsupervised	Non-members	Exempt <sup>3</sup>

### *Explanation of Camp Types*

Day camp, supervised – Day camp in which programs are administered for children. Attendees do not stay overnight.

Overnight camp, supervised – Camp in which programs are administered, and attendees stay overnight.

Day camp, unsupervised – Campground rental in which the customer does not stay overnight. Individuals or groups rent campsites. Scouts does not administer any programs for the customers. It is understood that Scouts has not filed an election to treat the rentals as taxable.

Overnight camp, unsupervised – Overnight campground rental. Individuals or groups rent campsites. Scouts does not administer any programs for the customers. It is understood that Scouts has not filed an election to treat these rentals as taxable.

<sup>1</sup> Schedule V, Part V.1, section 1 to Excise Tax Act (ETA)

<sup>2</sup> Schedule V, Part V.1, paragraph 1(f)(i) to the ETA

<sup>3</sup> Schedule V, Part V.1, section 1 (exempt under the general rule) to the ETA

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### Transitional Rules

The following tables outline the application of HST for transactions that straddle July 1, 2010. Please note, the rules outlined below apply to members and non-members.

<b>Payment Due or Paid before May 2010 or Camp Provided before July 2010</b>										
Camp Type	BC	AB	SK	MB	ON	QC <sup>4</sup>	PEI	NS	NB	NFLD
Day camp, supervised (more than 50% of attendees are 14 years of age and under)	E <sup>5</sup>	E	E	E	E	E	E	E	E	E
Day camp, supervised (50% or more of attendees are over 14 years)	5%	5%	5%	5%	5%	5%	5%	13%	13%	13%
Overnight camp, supervised	5%	5%	5%	5%	5%	5%	5%	13%	13%	13%
Day camp, unsupervised	E	E	E	E	E	E	E	E	E	E
Overnight camp, unsupervised	E	E	E	E	E	E	E	E	E	E

<b>Payment Due or Paid on or after May 1, 2010 and Camp Provided on or after July 1, 2010<sup>6</sup></b>										
Camp Type	BC	AB	SK	MB	ON	QC	PEI	NS	NB	NFLD
Day camp, supervised (more that 50% of attendees are 14 years of age and under)	E	E	E	E	E	E	E	E	E	E
Day camp, supervised (50% or more of attendees are over 14 years)	12%	5%	5%	5%	13%	5%	5%	15%	13%	13%
Overnight camp, supervised	12%	5%	5%	5%	13%	5%	5%	15%	13%	13%
Day camp, unsupervised	E	E	E	E	E	E	E	E	E	E
Overnight camp, unsupervised	E	E	E	E	E	E	E	E	E	E

<sup>4</sup> Where GST is applicable at 5%, QST at 7.5% should be charged and collected on the GST-included amount.

<sup>5</sup> Exempt

<sup>6</sup> Where the camping period straddles July 1, 2010, the pre-July rate applies to the portion of the fee for the camping period prior to July 1, 2010, and the post-June 30, 2010 rate applies to the portion of the fee for the camping period after June 30, 2010. The fee could be prorated based on the number of days before July 2010 and the number of days after June 2010. Where a supply of a taxable supervised camp straddles July 1, 2010, and 90% of the camp takes place before July 2010, the pre-July rate applies to the entire fee. In Ontario and BC, where a camp rental begins before July 2010, and ends before July 31, 2010, GST applies to the entire fee.