HST – Place of Supply Rules effective May 1, 2010
- determine when to charge tax at 5%, 12%, 12.5%, 13% or 15%

☐ Supply of Goods – tax rate depends on place of delivery:
  - if customer picks up – the place where possession is transferred
  - if vendor sends goods to customer – the delivery destination (included goods
  sent by mail, courier, common carrier arranged by vendor even if customer pays for
  shipping
☐ Short Term Rental (< 3 months)- where supply was made available first, rate
  applies throughout rental period
☐ Long Term Leases/Rentals are deemed supplies in the province where the goods
  are ordinarily located in a lease period. Place of supply determined each month
  - Motor vehicle – supplied where registered
  - Other Tangible Personal Property (TPP) – supplied where ordinarily located
☐ Supply of Real Property – based where property is located.
☐ Intangible Personal Property (IPP) - tax rate depends on where the rights are
  exercised.
  - if use is restricted to a particular location the supply is deemed to be made in
    that location
  - if use not restricted to a particular location the supply generally based on address
    of purchaser

☐ Services– tax rate based on recipient of supply address:
If no address obtained, then Canadian portion of where work is primarily performed

Exceptions for Services where work is done in respect to:
  - Real Property – based on primary location
  - Tangible Personal Property – based on place TPP located
  - Personal services – based on place of performance and if >90% performed in
    physical presence of individual to whom the service is rendered
  - Location-specific event – based on location of event
  - Transportation services: passenger based on where the journey starts, freight
    based on destination
  - Custom brokerage – based on place goods released for commercial imports
    or based on residency of importer for non-commercial imports
  - Postage & mail delivery – based on place purchased unless price >$5 and
    item is sent to non-HST province
  - Litigation, Trustee fees – based on province proceeding held
  - Computer related services & internet access – based on location of end user
  - Other – Telecommunication, air navigation, rolling stock