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Registering for a HST Account

When do I have to register?

You have 29 days from the date you stop being a small supplier to register for this account. However, if you are a self-employed taxi driver or commercial ride-sharing driver you **must** register even if you are a small supplier. You can also choose to voluntarily register for a GST/HST account.

Who has to register?

You must register for a GST/HST account if **both** of the following apply:

- You make taxable sales, leases, or other supplies in Canada
- You are not a small supplier.

You are considered to be a small supplier if your revenue from taxable supplies was less than or equal to \$30,000 (\$50,000 for public service bodies) in a calendar quarter and over the last four consecutive calendar quarters. Below you will find the requirements to be considered a small supplier for various categories:

Most Businesses:

You are considered to be a small supplier if you **do not** exceed the \$30,000 threshold in four consecutive calendar quarters.

Charitable and public Institutions:

You are considered to be a small supplier if you meet **one** of the following:

- You are in your first fiscal year.
- You are in your second fiscal year and your gross revenue from the first fiscal year is \$250,000 or less.
- You are in your third fiscal year and your gross revenue for either or both of the preceding fiscal years is \$250,000 or less.
- You do not exceed the threshold of making \$50,000 worth of taxable supplies in four consecutive calendar quarters.

Public Service Bodies

You are considered to be a small supplier under this category if you **do not** exceed the \$50,000 threshold in four consecutive calendar quarters.