

## HST FAQs for Ontario Patrols attending LEAP 2019

**1. LEAP 2019 is an overnight camp. Do I need to charge parents/guardians HST?**

YES each of the three payments by the parents/participants includes HST.

Collection of fees from the parent/guardian/participant:

The first payment is paid at registration. The second and third payments are paid by the parent/guardian/participant to the patrol unit. When the Unit receives payment for the participant, choose the allocation "LEAP Revenue" and do not extract the taxes.

Payment of fees by the Unit:

The second and third payments including the HST will be charged (by transfer) to your LEAP unit bank account by Province. The taxes will be submitted to the CRA on your behalf, from Ontario Council, when the second and third payments are processed.

**2. What is the payment schedule for LEAP 2019?**

The payment schedule can be found on the [LEAP 2019 website](#).

|                                       | GIRL            |                 |                   | GUIDER          |                |                 | How  |
|---------------------------------------|-----------------|-----------------|-------------------|-----------------|----------------|-----------------|--|
|                                       | Pre-Tax         | HST             | Total             | Pre-Tax         | HST            | Total           |  |
| November 2018                         | \$ 90.00        | \$ 11.70        | <b>\$ 101.70</b>  | \$ 35.00        | \$ 4.55        | <b>\$ 39.55</b> | Online registration  |
| <b>Second Payment:</b><br>Feb 15 2019 | \$450.00        | \$ 58.50        | <b>\$ 508.50</b>  | \$175.00        | \$ 22.75       | <b>\$197.75</b> | Unit to Province transfer of Total amount from LEAP patrol bank account (Feb 22) |
| <b>Third Payment:</b><br>May 15 2019  | \$360.00        | \$ 46.80        | <b>\$ 406.80</b>  | \$140.00        | \$ 18.20       | <b>\$158.20</b> | Unit to Province transfer of Total amount from LEAP patrol bank account (May 22) |
| <b>Total</b>                          | <b>\$900.00</b> | <b>\$117.00</b> | <b>\$1,017.00</b> | <b>\$350.00</b> | <b>\$45.50</b> | <b>\$395.50</b> |  |

- The Unit must have sufficient funds to make payment at least one week prior to the payment due date (February 8 and May 8).

**3. We would like to add several days of travel and activities before or after the camp, do I need to charge HST on the increased cost of our activities?**

YES.

If you increase the cost of your taxable activity (overnight event), then you will need to increase the amount of money you collect from the participants and the corresponding taxes.

Here is an example (additional days in Somewheretown):

| Additional expenses                                    | Pre-HST cost pp                  |
|--|----------------------------------|
| Transportation   | \$50.00                          |
| Hotel(s)   | \$100.00                         |
| Food   | \$40.00                          |
| Activities (museums etc.)                              | \$50.00                          |
| <b>Total Pre-Tax Cost</b>                              | <b>\$240.00</b>                  |
| Additional amount to charge participant for extra days | \$240.00 +31.20HST<br>= \$271.20 |

When the Unit receives payment for the participant, choose the allocation "LEAP Revenue" and do not extract the taxes. When the budget template is submitted after camp, a tax analysis will be done and adjustments processed to the account as required.