

Legend:

- Payment Made
- Date Of Supply
- No HST (PST/GST as applicable)
- HST Applicable (Rebates may be available)

Timeline For HST

(Place of Supply in Ontario - 2010 Transition Rules)

	APRIL	MAY	JUNE	JULY
#1	Payments made before May 1st No HST			Date of supply post June 30th
#2		Payment made between May 1 - June 30 HST Applies		Date of supply post June 30th
#3	Date of supply prior to July 1st			Payment made after June 30th No HST
#4				Payment made after June 30th Date of supply after June 30th HST Applies
#5	Payments made pre or post July 1st			
	90% or more completed before July 1st No HST			
#6			90% or more completed after June 30th HST Applies	
#7			If supply staddles July 1st, prorate GST & HST No HST	HST Applies