

To: Chairs, Directors of Schools, Department Heads, Administrative Assistants  
Cc: Faculty Executive Assistants, Faculty Financial Officers  
From: HST Implementation Team  
Subject: Income Analysis for HST Review  
Date: March 5, 2010

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Implementation of the Harmonized Sales Tax (HST), effective July 1, 2010, will affect income-generating activities on campus. Many of these activities currently attract the GST at 5% and these same ones may attract the HST at 13%. For the university to be HST compliant and the new rules properly applied by July 1, we need to begin to analyze all sales activity now.

Attached is a listing of all income accounts and year-to-date balances in your department for the current fiscal year. We are asking you to provide us with specific information about the activity in the account. The HST Implementation Team will analyze the details and return the report to you indicating the appropriate tax treatment.

The information requested is clearly outlined in the attached Excel document. This format should provide you with an easy way to respond and add additional information. Please provide as much detail as possible to ensure that the appropriate tax treatment can be determined.

Please note that it is the selling department's responsibility to ensure that HST is being charged where appropriate and allocated to the proper general ledger accounts. New general ledger accounts for HST will be communicated at a later date. A University of Waterloo activity HST manual will be published, for future reference, based on this information so it is important that you give this your full attention.

It would be appreciated if you would respond to this request no later than March 26th, 2010. Please return the data to Karen Hamilton at [k2hamilt@uwaterloo.ca](mailto:k2hamilt@uwaterloo.ca) and copy your faculty financial officer and/or executive assistant.

Thanks in advance for your attention to this very important university project.