

Girl Guides of Canada - BC Council
Goods and Services Tax (GST) example information
based on information available as at March 1, 2009

Transactions for Hosting a Camp/Event

1. - for day camps that are primarily (more than 50%) a camp for under 14 year olds or camps for disabled / underprivileged individuals

Camp/Event registration:

Event fee per participant (100)	\$40.00	4,000.00		
GST charged on event fee		0.00	⇒ remittance n/a	0.00
		<u>4,000.00</u>		

Camp/Event costs:

Facility rental (may be GST exempt)		2,500.00		
Activity supplies		300.00		
Activity equipment costs		500.00		
Food (assume no GST)		680.00		
		<u>3,980.00</u>		
GST charged activity costs		40.00	⇒ ITC rebate 50%	20.00
		<u>4,020.00</u>		

2. - for situations **except** day camps that are primarily (more than 50%) a camp for under 14 year olds or camps for disabled / underprivileged individuals

Camp/Event registration:

Event fee per participant (100)	\$40.00	4,000.00	(\$40 plus 5% GST of \$2, total \$42)	
GST charged on event fee		200.00	⇒ remit 100%	200.00
		<u>4,200.00</u>		

Camp/Event costs:

Facility rental (may be GST exempt)		2,500.00		
Activity supplies		300.00		
Activity equipment costs		500.00		
Food (assume no GST)		700.00		
		<u>4,000.00</u>		
GST charged activity costs		40.00	⇒ ITC 100%	40.00
		<u>4,040.00</u>		

Transactions for the Campsite Operation

Property rental transactions:

Rental cost (often per night costs)		2,500.00		
GST charged on rental cost - exempt		0.00	⇒ remittance n/a	0.00
		<u>2,500.00</u>		

Property management / maintenance transactions:

- GST input tax credits can be claimed at 50% rebate on campsite expenses

Caretaker / Janitorial Employee		1,000.00		
Permits and licences		100.00		
Repairs and maintenance		750.00		
Supplies		250.00		
Utilities		400.00		
		<u>2,500.00</u>		
GST paid out on expenses		75.00	⇒ rebate 50%	37.50
