



British Columbia Council

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## Updated – [How to apply GST to Camp Events](#)

After much questioning, discussion, and investigation the mystery of GST has become much clearer. If your unit, district, or area organizes a camp event for our girls this will apply to you.

Background: In mid 2008 the National Council circulated communication to Provincial Commissioners and Treasurers informing of the requirement for Girl Guides of Canada to collect and submit GST on camps. This requirement resulted from reviews of Canada Revenue Agency (CRA) rules related to GST and discussions with Girl Guides of Canada legal counsel and auditors. Over the past months, memos, e-mails, letters, and telephone calls have been circulated among national and provincial councils and Area Commissioners in an effort to work out the logistics of the ruling and how it is to be applied. While we continue to receive many questions regarding GST, we hope that the following information will answer many of your questions and serve as a valuable tool for the Guider treasurer.

### Charging GST on Camp Events

If you are organizing a camp event, you will have to charge the participants GST (unless your event is a day activity for girls primarily aged 14 and under). GST must be collected on the full participant fee for these camp events. Please include the GST number, 11893 8554 RT0035, on the receipts or invoices.

### Charging GST on Camp Properties

If your GGC property is being used for an overnight camp, or other event, you do not charge GST on the rental charged. As a registered charity, GGC is provided with an exemption.

### GST Paid on Expenses

Expenses that are directly related to taxable camp events are eligible for a 100% return (Input Tax Credit (ITC)) of the GST paid. Other expenses remain eligible for a rebate of 50% of the GST paid as has been done in the past.

### Guiders

Plan your camp as usual. Consider whether you are required to charge 5% GST to your participants (the attached decision tree will be an assistance with this step). For ease of tracking by Guiders you may quote the fee as "including GST" then pull the portion that represents the GST out of the total.

### Treasurers

If your group is organizing an overnight event (or a day activity for girls primarily over aged 14), you should set up "GST Collected – Camps" and "GST Paid – Camps" accounts in your financial recordkeeping system (i.e. create new columns if you are using spreadsheets). You will need to complete and submit the new GST remittance form monthly along with a cheque for the applicable GST, if appropriate.

The GST Paid account you have already set up will be used for other regular Guiding activities and will be rebated at 50%. You will record this GST separately, and file for a 50% rebate as per current procedures.



<b>Frequently Asked Questions</b>	
Which events are covered under this requirement?	This requirement must be applied to all events, except for day activities that are attended primarily (more than 50%) by girls under 14 years of age).
Does the GST need to be collected on workshops?	No, the CRA regulation is focused on children’s “camps involving supervision or instruction in recreation or athletic activities.”
Is GST to be charged on use/rental fees by Guiding properties?	No, this GST requirement is related to the activity or event and not the property. CRA provides for an exemption of GST to registered charities, such as Girl Guides of Canada, on facility rentals.
What is the current GST rate?	5%
Do we need to include the GST number when charging GST?	Yes. Province’s GST number is: 11893 8554 RT0035
Are there any camp events or activities that are exempt from GST?	Yes, when it is a day camp and the camp participants are primarily (i.e. more than 50% of participants) under 14 years of age
How is the GST calculated?	Calculate the GST on the full participant fees.
Do units need to collect GST from the girls who attend their camps?	Yes, all Guiding levels must charge GST on all its fees related to camp events and activities.
Do independent or International trips need to charge GST?	Maybe, the determining factor will be the location of the trip, CRA does not require GST to be charged on services performed outside of Canada. This means that International will be exempt from the charge of GST.
In a situation where another level or group within Guiding subsidizes the cost of girls attending a camp event, what amount should be used to charge GST, the full registration fee or the amount that is net of the subsidy?	<p>The GST is to be charged, by the group that is organizing the event, on the full event registration fee. This means if an Area charges \$100 for an event registration to each girl than the GST should be charged on the full \$100, even if a District chooses to assist each of their girls by paying \$25 of that fee.</p> <p>However if the Area only charges \$75 to each girl and a lump sum subsidy is provided to the Area to cover a portion of the event costs – the key here is the subsidy amount would be considered as a donation or sponsorship and should not be billed by the Area as a portion of the event fee and not billed to the girls.</p>
What are Input Tax Credits?	Input Tax Credits (ITC) are refundable amounts available on certain purchases. They may be claimed at 100% of the GST paid on expenses directly related to camp event and activity.



Who is eligible for Input Tax Credits?	Any group that hold camp events or activities and have collected the applicable GST from the participants are eligible for Input Tax Credits on expenses directly related to that event or activity.
What is a GST rebate?	The GST rebate is an amount a Guiding entity may claim that has not already been claimed as an Input Tax Credit. The rebate is calculated at 50% of the eligible GST expenses.
Who needs to report the GST?	Any groups that hold camp events or activities where GST is applicable (see decision tree flowchart to assist you).
When are these reports due?	Monthly GST reports are due on the 15 <sup>th</sup> of the following month (e.g. the November report is due on December 15 <sup>th</sup> ) to the provincial office by the Areas. District and Unit reports are due by the 10 <sup>th</sup> of the month following the end of the camp.
Where can I get the GST report forms?	Areas can download the GST report forms on the BC website: <a href="http://www.bc-girlguides.org">www.bc-girlguides.org</a> . Districts and Units, please check with your area for the necessary forms.
Where can I find examples of how to calculate GST on camps?	Please visit the BC website at: <a href="http://www.bc-girlguides.org">www.bc-girlguides.org</a> for examples on how to calculate GST for different scenarios.

Examples:

1. You are taking your group for a two-night camp. The event registration fee is \$25 per girl plus GST. GST is calculated at  $\$25 \times 5\% = \$1.25$  for a total fee of \$26.25 per girl, in this example \$25 will be available to cover the event costs and the \$1.25 GST will be reported and submitted. GST paid out on the event costs (i.e. activity supplies, etc.) can be claimed as a 100% ITC.
2. You are taking your group for a two-night camp. The event registration fee is \$25 per girl including GST. GST is calculated at  $\$25 / 5 \times 105 = \$1.19$  per girl, the \$23.81 balance of the fee will be available to cover the event costs. GST paid out on the event costs (i.e. activity supplies, etc.) can be claimed as a 100% ITC.
3. You are arranging a one day event for your Brownies (primarily under 14 years of age). The event registration fee is \$5 per girl, GST will not apply. GST paid out on the event costs (i.e. activity supplies, etc.) can be claimed as a 50% rebate