

EDUCATIONAL SERVICES

Election and Revocation of the Election to Make Certain Supplies Taxable

Use this form to elect or revoke an election to have GST/HST apply to certain educational services you supply if your organization is a university, public college, vocational school, school authority, government, or the association of a profession or trade or regulatory body. This form contains two types of elections.

Use the **type 1 election** to elect to have GST/HST apply to your supplies of instructing individuals in and providing certificates and administering examinations for courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body. See the "Eligibility for type 1 election" section on this page to determine if you are eligible to make a type 1 election. Complete the "Identification" section on this page and the appropriate sections on this page and page 2 to make or revoke a type 1 election.

Use the **type 2 election** to elect to have GST/HST apply to your supplies of instructing individuals in and administering examinations for courses that lead to certificates, diplomas, licences or similar documents, or classes or ratings for licences, that attest to the competence of individuals to practise or perform a trade or vocation (other than a zero-rated supply). See the "Eligibility for type 2 election" section on page 3 to determine if you are eligible to make a type 2 election. Complete the "Identification" section on this page, and the appropriate sections on pages 3 and 4 to make or revoke a type 2 election.

Identification – Complete this section for the organization that is making or revoking an election.			
Legal name of organization		Business Number	
Operating or trading name of organization			
Mailing address	City	Province	Postal code
Contact person	Title	Telephone number ()	

Type 1 Election

Election to have GST/HST apply to your supplies of instructing individuals in and providing certificates and administering examinations for courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body.

Eligibility for type 1 election – Complete this section to determine if your organization is eligible to make a type 1 election.

Check the box for your type of organization: University or public college Vocational school Government Professional or trade association or regulatory body

Check the boxes that apply:

- Your organization is one of the types of organizations listed above.
- Your organization supplies services of instructing individuals in courses, or provides certificates or the service of administering examinations for courses.
- These courses lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body.

If you checked all three boxes, you are eligible to elect to have GST/HST apply to your organization's supplies of instructing individuals in and providing certificates and administering examinations for certain courses. Complete the section below called "Type 1 election".

Type 1 election – Complete this section to make a type 1 election.

Check one of the boxes below:

- The organization elects to have GST/HST apply to **all** supplies of instructing individuals in courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body, and to **all** supplies of certificates and the administration of **all** examinations for those courses.
- or**
- The organization elects to have GST/HST apply to the **listed** supplies of instructing individuals in courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body and to supplies of the **listed** certificates and the administration of the **listed** examinations for those courses (see the section called "Courses, certificates, and examinations" on page 2 for information to be listed).

Enter the effective date of this election:

Year	Month	Day
_ _	_	_

I, _____, (print name), certify that the information given on this form and in all attached documents is, to the best of my knowledge, true, correct, and complete in every respect and that I am authorized to sign on behalf of the organization.

Signature of authorized person	Title	Year Month Day
		_ _ _

Revoking a type 1 election – Complete this section to revoke a previously made type 1 election.

Check one of the boxes below:

The organization revokes the election to have GST/HST apply to **all** supplies of instructing individuals in courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body and to **all** supplies of certificates and the administration of **all** examinations for those courses.

or

The organization revokes the election to have GST/HST apply to the **listed** supplies of instructing individuals in courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body and to supplies of the **listed** certificates and the administration of the **listed** examinations for those courses (see the section called "Courses, certificates, and examinations" below for information to be listed).

Enter the effective date of this revocation:

Year	Month	Day
_	_	_

I, _____, (print name), certify that the information given on this form and in all attached documents is, to the best of my knowledge, true, correct, and complete in every respect and that I am authorized to sign on behalf of the organization.

Signature of authorized person	Title	Year	Month	Day
		_	_	_

Courses, certificates, and examinations – Complete this section if you are electing or revoking an election to have GST/HST apply to **listed** supplies of courses, certificates or examinations.

Provide the following information for each supply of an educational service for which you are making or revoking an election. If necessary, attach a separate sheet. Be sure to provide the following information for each additional course, certificate, or examination listed.

Name or course code	<input type="checkbox"/> Course instruction	<input type="checkbox"/> Certificate	<input type="checkbox"/> Examination
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General Information for a Type 1 Election

Treatment without an election

The GST/HST legislation exempts from GST/HST certain supplies of instructing individuals in courses and providing certificates and administering examinations for those courses by certain organizations. The courses must lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body. For example, tuition paid to a university for courses leading to a professional accounting designation is generally GST/HST exempt. An organization that is a university, public college, vocational school, government, or the association of a profession or trade or regulatory body can elect to have GST/HST apply to such supplies.

Effect of an election

If your organization elects to have GST/HST apply to supplies of eligible instruction of individuals in courses and provision of certificates and administration of examinations for those courses, you must charge and collect GST/HST on those supplies beginning on the effective date of the election. Also, you have to include those supplies in your organization's total taxable supplies used to determine your GST/HST registration and reporting requirements.

If most of your students are entitled to recover the GST/HST they have paid for those supplies by claiming an input tax credit or an employee and partner rebate, your organization may benefit from making one of these elections. If you elect to have GST/HST apply to your eligible supplies of instruction of individuals in courses or provision of certificates or the administration of examinations for those courses, your organization may be eligible to claim input tax credits for the GST/HST paid or payable on goods and services acquired to make those supplies.

Effect of a revocation

If your organization revokes a previously made election, GST/HST will not apply to your supplies of instruction of individuals in courses or provision of certificates or the administration of examinations for those courses, beginning on the effective date of the revocation. Also, you will not be eligible to claim input tax credits for the GST/HST paid or payable on goods and services acquired to make those supplies.

Duration of an election

An election will remain in effect until the date you indicate in the revocation area of this form.

Books and records

You do not have to file this form with the Canada Customs and Revenue Agency. However, you must complete it and keep it with your organization's books and records while an election is in effect and for six years from the end of the year to which an election relates.

Type 2 Election

Election to have GST/HST apply to your supplies of instructing individuals in and administering examinations for courses that lead to certificates, diplomas, licences or similar documents, or classes or ratings for licences that attest to the competence of individuals to practise or perform a trade or vocation.

Eligibility for type 2 election – Complete this section to determine if your organization is eligible to make a type 2 election.

Check the box for your type of organization: University or public college Vocational school Government School authority

Check the boxes that apply:

- Your organization is one of the types of organizations listed above.
- Your organization supplies services of instructing individuals in courses or the service of administering of examinations for courses.
- These courses lead to certificates, diplomas, or licences or similar documents, or classes or ratings for licences that attest to the competence of individuals to practise or perform a trade or vocation.

If you checked all three boxes, you are eligible to elect to have GST/HST apply to your organization's supplies of instructing individuals in and administering examinations for certain courses. Complete the section below called "Type 2 election".

Type 2 election – Complete this section to make a type 2 election.

Check one of the boxes below:

- The organization elects to have GST/HST apply to **all** supplies of instructing individuals in courses that lead to certificates, diplomas, or licences or similar documents, or classes or ratings for licences that attest to the competence of individuals to practise or perform a trade or vocation and to supplies of the administration of **all** examinations for those courses.
- or**
- The organization elects to have GST/HST apply to the **listed** supplies of instructing individuals in courses that lead to certificates, diplomas, or licences or similar documents, or classes or ratings for licences that attest to the competence of individuals to practise or perform a trade or vocation, and to supplies of the administration of the **listed** examinations for those courses (see the section called "Courses and examinations" on page 4 for information to be listed).

Enter the effective date of this election:

Year	Month	Day
_	_	_

I, _____, (print name), certify that the information given on this form and in all attached documents is, to the best of my knowledge, true, correct, and complete in every respect and that I am authorized to sign on behalf of the organization.

Signature of authorized person	Title	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; text-align: center;">Year</td><td style="width: 20px; text-align: center;">Month</td><td style="width: 20px; text-align: center;">Day</td></tr> <tr><td style="text-align: center;"> _ </td><td style="text-align: center;"> _ </td><td style="text-align: center;"> _ </td></tr> </table>	Year	Month	Day	_	_	_
Year	Month	Day						
_	_	_						

Revoking a type 2 election – Complete this section to revoke a previously made type 2 election.

Check one of the boxes below:

- The organization revokes the election to have GST/HST apply to **all** supplies of instructing individuals in courses that lead to certificates, diplomas, or licences or similar documents, or classes or ratings for licences that attest to the competence of individuals to practise or perform a trade or vocation and to supplies of the administration of **all** examinations for those courses.
- or**
- The organization revokes the election to have GST/HST apply to the **listed** supplies of instructing individuals in courses that lead to certificates, diplomas, or licences or similar documents, or classes or ratings for licences that attest to the competence of individuals to practise or perform a trade or vocation, and to supplies of the administration of the **listed** examinations for those courses (see the section called "Courses and examinations" on page 4 for information to be listed).

Enter the effective date of this revocation:

Year	Month	Day
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I, _____, (print name), certify that the information given on this form and in all attached documents is, to the best of my knowledge, true, correct, and complete in every respect and that I am authorized to sign on behalf of the organization.

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_	_	_						

Courses and examinations – Complete this section if you are electing or revoking an election to have GST/HST apply to listed supplies of courses and examinations.		
Provide the following information for each supply of an educational service for which you are making or revoking an election. If necessary, attach a separate sheet. Be sure to provide the following information for each additional course or examination.		
Name or course code	<input type="checkbox"/> Course instruction	<input type="checkbox"/> Examination
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General Information for a Type 2 Election

Treatment without an election

The GST/HST legislation exempts from GST/HST certain supplies of instructing individuals in courses and supplies of administering examinations for those courses by certain organizations. The courses must lead to certificates, diplomas, licences or similar documents, or classes or ratings for licences that attest to the competence of individuals to practise or perform a trade or vocation. For example, tuition paid to a public college for courses leading to a diploma as a computer programmer are generally exempt from GST/HST. An organization that is a university, public college, vocational school, government, or school authority can elect to have GST/HST apply to such supplies.

Effect of an election

If your organization elects to have GST/HST apply to supplies of eligible instruction of individuals in courses and administration of examinations for those courses, you must charge and collect GST/HST on those supplies beginning on the effective date of the election. Also, you have to include those supplies in your organization's total taxable supplies used to determine your GST/HST registration and reporting requirements.

If most of your students are entitled to recover the GST/HST they have paid for those supplies by claiming an input tax credit or an employee and partner rebate, your organization may benefit from making one of these elections. If you elect to have GST/HST apply to your eligible supplies of instruction of individuals in courses or the administration of examinations for those courses, your organization may be eligible to claim input tax credits for the GST/HST paid or payable on goods and services acquired to make those supplies.

Effect of a revocation

If your organization revokes a previously made election, GST/HST will not apply to your supplies of instruction of individuals in courses or the administration of examinations for those courses, beginning on the effective date of the revocation. Also, you will not be eligible to claim input tax credits for the GST/HST paid or payable on goods and services acquired to make those supplies.

Duration of an election

An election will remain in effect until the date you indicate in the revocation area of this form.

Books and records

You do not have to file this form with the Canada Customs and Revenue Agency. However, you must complete it and keep it with your organization's books and records while an election is in effect and for six years from the end of the year to which an election relates.