

DOES YOUR ROTARY CLUB NEED TO REGISTER FOR AND CHARGE HST?

Rotary Clubs that are NOT charities:

HST calls the services that you supply to the community – taxable supplies.

To ascertain whether you need to charge HST, you have to add up your revenue from all of the following things **that you would receive in any ONE CALENDAR QUARTER of a year and in the 4 preceding consecutive quarters.**

- Meeting meal charges that you bill your members for
- Admissions to parks, etc that you charge more than \$1.00 for
- Fundraising/dinner events
- Non alcoholic sales that are sold for more than \$5.00
- Alcoholic sales
- Auction items that are sold for more than \$5.00

If the total revenue for the quarter is over \$50,000.00 then you need to register.

Rotary Clubs that ARE charities:

Add up your revenue from all of the following **that you would receive in any ONE CALENDAR QUARTER of a year and in the 4 preceding consecutive quarters.**

- Meeting meal charges that you bill your members for
- Admissions to parks, etc. that you charge more than \$1.00 for
- Fundraising/dinner events UNLESS part of the price qualifies as a donation
- Alcoholic sales
- Auction items that are sold for more than \$5.00 UNLESS the goods are donated or used

If the total revenue for the quarter is over \$50,000.00 then you need to register **unless you can meet the following test.**

There is an alternative test for charities – if your annual gross revenue is less than \$250,000.00, you **do not** need to register

This information has been prepared as a courtesy to the Rotary Clubs in District 7010. You should consult your own accountant to ascertain the particular situation for your own club