

REQUIREMENTS

Business Number

1. A copy of the Articles of Incorporation or Business Registration (originals not required)
2. Completed application form ([Request for a Business Number](#))
3. Business Consent Form – please contact one of our customer service representatives for this form at 416-306-3070 / toll free: 1-800-267-0183 or email us at Cyberbahn.info@dyedurham.com.

Reminders:

- Social Insurance Numbers MUST be provided for the officer, director or partner listed on the application form.
- When completing section A4 (Major commercial activity) please include the estimated percentage of revenue that each product or service represents

Ontario Harmonized Sales Tax (HST)

On July 1, 2010 the federally administered Harmonized Sales Tax (HST) will replace the Ontario Retail Sales Tax (RST). As a result, RST provisions will end on June 30, 2010.

If your business is commencing after June 30, 2010, RST is no longer applicable and you will need to register your business for HST. RST will no longer be available through the Service Providers in contract with the Ministry of Government Services.

Do I need to register for HST?

A number of factors (revenue, line of business) need to be taken into consideration when determining HST registration eligibility, listed below are some key points. We recommend visiting the [Canada Revenue Agency](#) site for complete details.

- You **have to** register for GST/HST when you no longer qualify as a small supplier because your total worldwide taxable supplies of goods and services exceed the small supplier limit of \$30,000 in a single calendar quarter **or** in four consecutive calendar quarters.
- You **have to** register for GST/HST if you are a taxi or limousine operator whose fares are regulated by federal or provincial laws, even if your revenues **do not** exceed \$30,000.
- You **cannot** register for GST/HST if you provide only exempt goods and services. This means that you do not charge GST/HST on the sale or supply of your goods and services, and you do not claim input tax credits for the GST/HST you pay on your purchases.
- You **do not** have to register if you only sell real property not in the course of business.

More information is available by visiting Canada Revenue Agency at <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/menu-eng.html>

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