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July 2014

Subject: Exemption for HST charges on conference registrations

The Canada Revenue Agency (CRA) exempts small suppliers from charging GST/HST on goods and services.

As a federally registered charity (registration number: BN 11879 6127 RR0001) with an annual gross revenue of under \$250,000, Science Atlantic (formerly APICS) is considered a small supplier. For details on how this is determined, please see the CRA's GST/HST Memoranda Series 2.2, Section 8, at <http://www.cra-arc.gc.ca/E/pub/gm/2-2/2-2-e.pdf>.

Since you are accepting registrations on behalf of Science Atlantic for a Science Atlantic event, HST should not be charged on payments. This ensures that registration costs charged to students can remain as low as possible.

If you have any questions, please feel free to contact me at [lois.whitehead@scienceatlantic.ca](mailto:lois.whitehead@scienceatlantic.ca) or by phone at (902) 494-3421.

Sincerely,



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Executive Director

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