

## Goods & Services Tax (GST/HST)

Policy D-5

*Last Updated: April 1, 2017*

**Policy Statement:** The Foundation of Administrative Justice charges GST/HST on all fees and registrations.

Last Updated: April 20, 2017

**Operational Statements:**

Foundation of Administrative Justice adheres to Canada Revenue Agency rules.

GST/HST will be charged to employees of a provincial or territorial department or entity who make official business purchases in their own name. The employee will need to claim back the GST/HST from their employer or the government.

If an authorized official provides evidence that the services/supplies are being purchased by a provincial or territorial department or entity, you do not charge the GST/HST on taxable services/supplies of property and services made to certain governments (including all their government departments or ministries, and some of their Crown corporations, boards, commissions and agencies) as detailed in the Canada Revenue Agency.

Reference: <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/thr/gvt/menu-eng.html> - March 20, 2017.