

GST on Camps – Saskatchewan Procedure for Remittance/Rebate

In 2008, the National Board of GGC received a ruling from CRA (Canada Revenue Agency) that we must charge GST on over night camp fees effective July 2008.

- **Units holding camps are exempt from charging GST on camp fees.**
- **Day Camps with participants under the age of 14 are also exempt from charging GST on any fees.**

PROCEDURE FOR COLLECTING GST

Area, Division and District Camps:

- GST, currently at 5 percent, is charged on the full participant fee.
- The GST number must appear on all receipts written for camp fees. The number you will use is the Saskatchewan Council GST number which is 11893 8554 RT0021. This number may also be obtained by calling the provincial office toll free at 1-877-694-0383.
- For your financial record keeping system, we recommend that you add “GST Collected for Camp” and “GST Paid for Camp”.

Examples: 1) You are charging each participant a fee of \$40 for a weekend camping event. You would then charge this participant

$$\$40 \text{ camp fee} + 5\% \text{ GST } (\$2) = \$42$$

2) Camp fee \$42 (includes \$2 GST)

REMITTANCE of GST

- Complete the *GST Camps Remittance/Rebate Form*
- The level responsible for the camp must submit the GST collected to the provincial office within 30 days of the camp.

GST REBATE

- You can recover 100 percent of the GST that you paid on expenses incurred for the camp for which GST has been collected (for example: site rental, craft supplies, resources).
- All **original** receipts must accompany your *GST Camp Remittance/Rebate Form*
- Receipts from Girl Guides are not eligible.

After the completion of this form send the form, original receipts and payment to:
Girl Guides of Canada – Saskatchewan Council
200-1530 Broadway Ave
Regina, SK S4P 1E2

Please note: *Regina and Saskatoon are registered with CRA under their own GST number. Therefore for these two areas, please contact your area office.*