

GST/HST QuickStart Handout

GST/HST can be overwhelming. This handout makes it easier.

When To Register

Most Business:

- Register when your total sales exceed \$30,000 in any 12-month period.
- Once registered: collect and pay GST/HST every year on all sales going forward. The \$30,000 limit is no longer applicable.
- Consider registering early if you have lots of business setup expenses that will incur GST/HST.

Special Circumstances:

- **Taxicab** and ride-share providers (like Uber) must register & collect GST from their first fare. The \$30,000 exemption does not apply.
- **Exempt:** Do not charge GST/HST on [exempt sales](#) and do not record input tax credits (offsetting GST/HST paid). If you only provide exempt sales, you do not need to register for GST/HST. *Includes residential housing, long-term rentals, most health, medical and dental services, childcare services, legal aid services, many education services, music lessons, and most financial and insurance services.*
- **Zero-Rated:** do not charge GST/HST to your customers but claim input tax credits on [zero-rated sales](#). *Includes basic groceries, agricultural products, farm livestock, fishery products, prescription drugs, certain medical devices, feminine hygiene products, and export of goods or services when provided to customers outside of Canada.*

How To Register

1. Gather **personal information**: name, social insurance, date of birth, and the postal code filed on your last personal income tax return.
2. Gather **business information**: legal name, business number (if you already have one), mailing address, names and SIN of all owners, incorporation documents if applicable, and a description of your major business activities along with your year-end date.
3. **BRO Option** – available if crossed the \$30,000 threshold within the last 30 days:
<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/registering-your-business/bro-register.html>.
4. **CRA Call Option** – required to backdate by more than 30 days: [1-800-959-5525](tel:1-800-959-5525). Follow all CRA agent instructions. You may need to provide copies of your invoices and a list of your sales to date.

How do you know you've registered correctly? You'll receive a GST/HST number which is a nine-digit code that has RT0001 at the end. Example: 123456789RT0001.

Be sure to check out our GST/HST videos to set yourself up for success 😊.