

# **HARMONIZED SALES TAX AND ITS EFFECTS ON MEMBER BILLINGS**

## **Attention Members**

Ontario plans a major tax reform that will combine both the provincial and federal sales tax on products and services. The combined tax of five per cent GST and eight per cent PST (Ontario sales tax) will change the price on most items that used to be exempt from the PST sales tax.

We have just received direction from our Auditors on how to proceed with the HST legislation as it pertains to our membership fees and billings.

Here is a breakdown on how this change will affect our members:

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### Annual Dues/Capital Levy

Any amounts billed and due *after* May 1<sup>st</sup>, 2010 are subject to HST at 13%. Any amounts billed and due *before* May 1<sup>st</sup>, 2010 are subject to regular GST at 5%.

It has been the Club's practice to either bill its annual dues monthly or annually. In keeping with this if your annual dues are charged and due before May 1<sup>st</sup> you will not be subject to HST this year. If you pay monthly you will be subject to the HST (13%) on invoices due after May 1<sup>st</sup>. We therefore take this opportunity to inform those members who have opted for the monthly annual dues billing to fill out the form on the reverse if they would like to be billed yearly.

Please note: According to the CRA legislation, annual dues cannot be prepaid for more than one year.

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### Major Capital Assessment

This assessment will also be subject to HST after May 1, 2010. Please let us know if you would like to pay off your major capital assessment before May 1<sup>st</sup>, 2010.

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### Green Fees and Golf Instruction Packages

These packages will be available from March 1<sup>st</sup> through April 30, 2010. If these packages are pre-purchased prior to May 1<sup>st</sup>, 2010 only GST will be applicable, after May 1<sup>st</sup> they are subjected to 13% HST.

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If you have any questions about HST please call our Controller, Molly Jagroop at 416-266-4546 ext. 242.

If you would like to make changes to any of your billing information, please fill out the form on the reverse.



**SCARBORO**  
GOLF & COUNTRY CLUB  
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## Scarboro Golf and Country Club - Yearly Options

Please check the box(es) below if you wish to change your billing method from monthly to yearly.

Annual Dues

Regular Capital Levy

Major Capital Assessment

- **Equity** - 2010 Amount \$ 825.00  Total outstanding \$5325.00

- **Associate, Intermediate, Lady**  
2010 Amount \$ 275.00  Total outstanding \$ 1775.00

Account Number \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

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**Please respond promptly as the Annual Dues billing date is February 28, 2010.**

E-Mail – [accounts@scarborogcc.com](mailto:accounts@scarborogcc.com)

Fax – 416- 266-1259

Mail – Attention: Accounting Department  
Scarboro Golf and Country Club  
321 Scarborough Golf Club Rd.  
Scarborough, Ontario M1J 3H2

