



2008; February 27, 2014; April 25, 2019; December 12, 2023

1. OBJECTIVE

~~Sales of Goods and Services Tax (GST/HST) is specified in this Guide for Boards and Authorities. It is a direct~~

2. DEFINITIONS

~~The~~ corporate Board which maintains the daily operation of the system; Kawartha Pine Ridge District School Board Board legal reference specifically to KPR or KPR/PSB Pine Ridge Employees

All KPR staff members and management personnel, including occasional, temporary and full-time staff.

Excise Tax Act

~~Federal legislation that sets out the excise tax rate for each good and guides the~~

Goods and Services Tax / Harmonized Sales Tax (GST/HST)

A47 -e5tm5AgTze5EujeeagTS55N3S School Authority

~~School Generated Funds are established by the governing institution that operates the~~ School Generated Funds

School generated funds are funds that are raised and collected in the school or broader community in the name of the school by school councils or other school or parent

- 5.2.1 Textbook purchases receive a 100% rebate, while all other supplies receive 83.3%. The Finance Department must be notified of any purchases that were made that qualify for a 100% rebate.
- 5.2.2 Schools must retain original invoices and receipts for seven years for review purposes.
- 5.2.3 As part of the reporting cycle, the Finance Department will advise schools of the amount that has been submitted for rebate. Rebates will be paid by electronic funds transfer (EFT) to schools in February and August of each year.
- 5.2.4 GST/HST Reports will be reviewed by the Finance Department in conjunction with scheduled school financial audits.

6. RELATED POLICIES, ADMINISTRATIVE REGULATIONS OR PROCEDURAL DOCUMENTS

Board Policies:

[BA-4.2, Goods and Services Tax / Harmonized Sales Tax \(GST/HST\) and School Authorities](#)

[BA-5.1, Procurement Procedures](#)

[BA-7.3, School Generated Funds](#)

Administrative Regulations:

[BA-5.1.1, Procurement Procedures](#)

[BA-5.1.1D, Procurement Procedures – Appendix D – Purchasing Cards](#)

[BA-7.3.1, School Generated Funds](#)

7. REFERENCE DOCUMENTS

Legislation:

[Broader Public Sector Accountability Act Education Act](#)

[Excise Tax Act](#)

[RC4034 – GST/HST Public Service Bodies' Rebate](#)