



KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

POLICY STATEMENT

Policy Name: Goods and Services Tax / Harmonized Sales Tax (GST/HST) and School Authorities

Policy Code: BA-4.2

Section: Business and Administrative Services

Established: October 10, 2002

Revised or

Reviewed: February 28, 2008; February 27, 2014; March 5, 2014 (MV); April 25, 2019; December 12, 2023

1. POLICY STATEMENT

The Kawartha Pine Ridge District School Board will apply for Goods and Services Tax / Harmonized Sales Tax (GST/HST) credits at the rate specified by the Canada Revenue Agency.

2. OBJECTIVE

This policy establishes the parameters for Goods and Services Tax / Harmonized Sales Tax (GST/HST) credits.

3. DEFINITIONS

Board

The corporate Board which maintains the daily operation of the system; Kawartha Pine Ridge District School Board; a reference specifically pertaining to Kawartha Pine Ridge District School Board as a legal entity; also referred to as KPR or KPRDSB.

Employees

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

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

A tax on the consumption of goods and services in Canada and applies to governments and non-profit organizations such as school authorities.

Policy

A statement of intent, governing principle or end result, adopted by the Board of Trustees in open public session; it is intended to articulate what must be done, the rationale for it and a framework for the system.

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 administered groups. These funds are administered by the school principal and are raised or collected from sources other than the school board's operating and capital budgets.

4. APPLICATION

This policy applies to all employees of the Board.

5. RESPONSIBILITY

- 5.1 The Board of Trustees is responsible for establishing and approving Board policies.
- 5.2 The Director of Education has the authority to implement this policy and administrative regulation.
- 5.3 The Superintendent of Business and Corporate Services, or designate, is responsible for the guidelines and directives within this policy and related administrative regulation.

6. POLICY

School boards as a whole are recognized by the Canada Revenue Agency as school authorities for GST/HST rebate purposes; therefore, rebates are claimed by the Finance Department of the Board.

Only purchases or services that are not for resale are eligible for GST/HST rebates. Exemptions and rebates available to school boards are also applicable to schools. Rebates on purchases made through purchase order requisitions and paid through the central Accounts Payable process are credited directly to school accounts.

Purchases made using school generated funds through school bank accounts are eligible for GST/HST rebates. The Finance Department will review purchases made through school bank accounts and claim GST/HST rebates on eligible purchases. Purchases made by schools with funds raised by school councils and donated to the school are eligible for GST/HST rebates. School councils may make the amount of their donations equal to the net cost of the **purchases** after GST/HST rebates.

**7. RELATED POLICIES, ADMINISTRATIVE REGULATIONS OR
PROCEDURAL DOCUMENTS**

Board Policies:

[BA-5.1, Procurement Procedures](#)

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

Administrative Regulations:

[BA-4.2.1, Goods and Services Tax / Harmonized Sales Tax \(GST/HST\) and School
Authorities](#)

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

Procedural Documents:

[OASBO School Generated Funds Guidelines](#) (internal)

[School Generated Funds](#)

8. REFERENCE DOCUMENTS

Legislation:

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

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