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SME GST/HST Filing Checklist

Gondaliya CPA Professional Corporation · Registered Ontario CPA Firm

Twelve checks for a Canadian SME before filing a GST/HST return

Have these settled before you open the return, not while filling it in.

- [ ] **Confirm your business number and GST/HST account**
  Everything on the return is filed against this account.
- [ ] **Confirm the reporting period and its deadline**
  The period end and the due date are different dates.
- [ ] **Gather every sales invoice issued in the period**
  The return reports what you billed, not what you collected.
- [ ] **Gather purchase receipts for every credit claimed**
  An invoice, not a bank line, is what supports a credit.
- [ ] **Pull the bank and credit card statements**
  Reported sales should reconcile to what the bank received.
- [ ] **Classify supplies as taxable, zero-rated or exempt**
  The three are treated differently on the return.
- [ ] **Check the rate applied for each province billed**
  Rates vary by region and billing settings drift.
- [ ] **Split mixed-use costs to the business portion**
  Only the commercial proportion is claimable.
- [ ] **Remove personal spending from the claims**
  Personal costs are not claimable, in whole or in part.
- [ ] **Compare the period against your prior returns**
  A figure well outside the pattern is worth explaining first.
- [ ] **Check that supplier registration numbers are on invoices**
  The number is part of what supports the credit.
- [ ] **File, then keep the records with the return**
  Records should be retrievable without rebuilding them.

Prepared by Gondaliya CPA Professional Corporation, a registered Ontario CPA firm since 2013. General information only, not advice for a specific situation. Call 647-212-9559 to discuss your file.

647-212-9559 · info@gondaliyacpa.ca
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