

Online Grocery GST/HST Checklist

Ten checks before you file the return

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Work through these before every filing period closes.
Item-level status and a documented allocation prevent most reviews.

- ☐ **1 Every SKU classified**
Zero-rated or taxable under Schedule VI Part III.
- ☐ **2 Packaging rules applied**
Six-unit thresholds checked on bakery and drinks.
- ☐ **3 Delivery fees allocated**
Split across the taxable and zero-rated contents.
- ☐ **4 Collector confirmed**
Platform or seller identified for each sale.
- ☐ **5 Rates by province**
Place-of-supply applied to every shipment.
- ☐ **6 Threshold tracked**
Zero-rated sales counted toward the \$30,000.
- ☐ **7 Payouts reconciled**
Platform gross matched to actual deposits.
- ☐ **8 ITC invoices held**
A document behind every credit claimed.
- ☐ **9 Refunds adjusted**
Net tax corrected in the period of the refund.
- ☐ **10 Filed electronically**
Submitted online by the assigned deadline.

PRO TIP

Zero-rated sales still count toward the \$30,000 registration threshold. A grocer selling almost entirely basic groceries can still be required to register.

What happens next

- 1** Catalogue reviewed
- 2** Flat fee quoted
- 3** Return filed

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