

Taxi GST/HST Checklist

Ten checks for your operation

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Work through these monthly, not once a year.
Registration date and meter setup drive everything else.

- ☐ **1 Registered from day one**
Business number in place before the first fare.
- ☐ **2 Meter setup confirmed**
Tax-inclusive or tax-added established in writing.
- ☐ **3 Tax extracted correctly**
Fare times rate over one hundred plus rate.
- ☐ **4 Place of supply applied**
Rate set by the province where the trip begins.
- ☐ **5 Platform reconciled**
Gross fares matched against net payouts.
- ☐ **6 Cash log maintained**
Daily record of cash fares against deposits.
- ☐ **7 Invoices held**
Supplier registration numbers on every credit claim.
- ☐ **8 Vehicle limit checked**
Capital cost ceiling applied to the credit.
- ☐ **9 Method reviewed**
Regular against quick compared for your volume.
- ☐ **10 Records retained**
Six years from the filing date.

PRO TIP

The tax you collect is not revenue. Treating it as working capital is how operators end up owing a year of remittances at once.

What happens next

- 1** Fares reviewed
- 2** Flat fee quoted
- 3** Returns current

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