



## TAXES IN CANADA

<b>Harmonized Sales Tax (HST)</b>	<p>In Ontario, most goods and services that you purchase will be subject to the Harmonized Sales Tax (HST). This is a tax of 13% and is implemented jointly by the federal and provincial government.</p> <p>Food purchased through an on-campus meal plan is exempt from this tax, as are most medical or dental procedures.</p>
<b>Income Tax</b>	<p>In Canada, completing an income tax form and sending it to the government is referred to as “filing a tax return.” You must file a tax return if you:</p> <ul style="list-style-type: none"> <li>• Earned income from employment.</li> <li>• Received a scholarship, bursary or fellowship while in Canada.</li> </ul> <p>By filing your tax return, you are often eligible for a refund if you have had any of the following income or expenses during the tax year:</p> <ul style="list-style-type: none"> <li>• Income from an assistantship, such as a Teaching Assistant (TA) or Research Assistant (RA)</li> <li>• Rent expenses for off-campus housing</li> <li>• Salary or hourly pay</li> <li>• Scholarships</li> <li>• Tuition (2014 T2202A and T4A tax forms from York are available to download at: <a href="http://sfs.yorku.ca">sfs.yorku.ca</a>)</li> </ul> <p>A <a href="#">video series explaining Canadian Income Taxes for international students</a> has been produced by the Canada Revenue Agency. If you have questions you may call the International Tax office at 1-800-959-8281.</p>
<b>DEADLINE TO FILE INCOME TAX</b>	<p>In Canada, the tax year is from January 1 to December 31. Income tax forms must be completed and submitted by April 30 of the following year. For example, income tax forms for 2019 (January 1 to December 31 2019) must be submitted by April 30, 2020. Information on completing an income tax return as an international student can be found on <a href="#">Canada Revenue Agency's website</a>.</p>