

Dear customer,

As you are probably aware, the province of Ontario has agreed to implement the Harmonized Sales Tax (HST), which replaces the existing Provincial Sales Tax (PST) and the federal Goods and Services Tax (GST) beginning July 1, 2010.

As part of the transitional rules between the two tax structures, the Nepean Sailing Club must collect HST on any amounts due or amount paid without having become due, on or after May 1, 2010 for membership fees, mooring fees and room rental for which the service is received on or after July 1, 2010.

For membership fees and mooring fees, HST will be charged on the portion of fees that relate to the membership and mooring benefits received by the customer after June 30, 2010.

For room rental, HST will apply on the full amount if the room rental date is on or after July 1, 2010.

If you have any questions, please do not hesitate to contact me at [nsc-treasurer@nsc.ca](mailto:nsc-treasurer@nsc.ca). You can also obtain additional information on HST at the Canada Revenue Agency website ([www.cra.gc.ca](http://www.cra.gc.ca)) or the Ontario Ministry of Finance website ([www.fin.gov.on.ca](http://www.fin.gov.on.ca)).

Mario Côté  
Nepean Sailing Club Treasurer