

# ONTARIO HST

## PARTIAL RECOVERABILITY RULES

THOMSON REUTERS TAX RESEARCH  
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### Recoverability Rules

Rules with specified recovery percentage have been added to help automate the Recapture of Input Tax Credits (RITC) in the authority of Ontario HST. The rules with partial recoverability percentage will return a buy side transaction in a recoverable portion denoted with the tax type of 'S' and a non-recoverable portion denoted with the tax type of 'NR.'

### Partial Recoverability Rules

The following rules have been added on the Canada Product Group with the noted effective dates and recovery percent.

RULE ORDER	RATE CODE	PRODUCT NAME	EFFECTIVE DATES				
			RECOVERY PERCENT				
5979.9498	HT	Restaurant Meals	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	7/1/2018
			19.2308%	26.9231%	34.6154%	42.3077%	50%
5979.9723	HT	Auto Repair	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A

RULE ORDER	RATE CODE	PRODUCT NAME	EFFECTIVE DATES				
			RECOVERY PERCENT				
5979.9759	HT	Passenger Vehicles	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A
5989.9375	HT	Telecommuni cation Services	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A
5989.9645	HT	Electrical Services	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A

The following rules have been added on the Harmonized Product Group with the noted effective dates and recovery percent.

RULE ORDER	RATE CODE	PRODUCT NAME	EFFECTIVE DATES				
			RECOVERY PERCENT				
6597.0701	HT	Other parts and accessories of bodies (other)	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A
6597.0707	HT	Other parts and accessories of bodies (including c	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A
6597.0713	HT	Other parts and accessories	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A

RULE ORDER	RATE CODE	PRODUCT NAME	EFFECTIVE DATES				
			RECOVERY PERCENT				
6595.4981	HT	2012.870899 - - Other	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A
6597.0899	HT	Vehicles specially designed for travelling on snow	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A
6597.0947	HT	Other	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A
6697.3497	HT	2012.87082 - Other parts and accessories of bodies (including cabs) :	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A
6697.3587	HT	2012.87033 - Other vehicles, with compression-ignition internal combustion piston engine (diesel or	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A
6697.3593	HT	2012.87032 - Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A
6699.2343	HT	Motor cars and other motor vehicles principally de	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A
6799.1359	HT	Residential Electrical Services	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A

RULE ORDER	RATE CODE	PRODUCT NAME	EFFECTIVE DATES				
			RECOVERY PERCENT				
6799.1365	HT	Electrical Services for Charitable Use	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A
6799.2145	HT	2012.8708 Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A
6899.7791	HT	Telecommunications Carrier	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A
6899.8751	HT	Restaurant Meals	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	7/1/2018
			19.2308%	26.9231%	34.6154%	42.3077%	50%
6899.8949	HT	Telecommunications Service	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A
6899.8991	HT	Electric Services	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A
6699.2313	HT	Parts and accessories of the motor vehicles of heading 87.01 to 87.05.	7/1/2010-6/30/2015	7/1/2015-6/30/2016	7/1/2016-6/30/2017	7/1/2017-6/30/2018	N/A
			38.4615%	53.8462%	69.2308%	84.6154%	N/A
6597.0713	HT	Other parts and accessories	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A
6597.0707	HT	Other parts and accessories of bodies (including c	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A
6597.0701	HT	Other parts and accessories of bodies (other)	7/1/2010	N/A	N/A	N/A	N/A
			100%	N/A	N/A	N/A	N/A

Please contact Customer Support with any questions.