

## **Hilco Industrial Acquisitions Canada ULC Canada GST/HST Rate**

College Woodwork  
145 Clarence Biesenthal Dr  
Oshawa, ON L1K 2H5 Canada  
Sale type: Online

Asset Type: Woodworking

**Combined Tax Rate – 13%**

Sales at this auction are subject to the 13% GST/HST

### **GST Rules:**

#### **Zero-rated purchases:**

A supply is zero-rated if all of the following apply:

- A supply of tangible personal property (other than an excisable good) made by a person to a recipient (other than a consumer) who intends to export the property where,
- the recipient exports the property as soon after the property is delivered by the person to the recipient as is reasonable having regard to the circumstances surrounding the exportation and, where applicable, to the normal business practice of the recipient;
- the property is not acquired by the recipient for consumption, use or supply in Canada before the exportation of the property by the recipient;
- after the supply is made and before the recipient exports the property, the property is not further processed, transformed or altered in Canada except to the extent reasonably necessary or incidental to its transportation; and;
- the person maintains evidence satisfactory to the Minister

#### **Export:**

If claiming the Export Exemption, the following documents must be submitted, in order to obtain a refund for GST paid.

- Buyer Release form, showing Common Carrier taking first possession of assets;
- Bill of Lading(s), showing assigned Common Carrier's departure and destination; and
- Customs documents showing port of exit / entry.