



For Your Safety

HARMONIZED SALES TAX (HST)

On July 1st, 2010 Ontario's "Harmonized Sales Tax" (HST) will become effective. HST will replace the GST currently charged for ESA services. GST/HST registered customers can claim an input tax credit with the Canada Revenue Agency for HST charged by ESA.

Ontario's Ministry of Revenue has developed transitional rules for GST/HST charged on billings from May 1st, 2010 to June 30th, 2010. The following defines how ESA will be adhering to these transitional rules as they relate to **billings we will generate from May 1, 2010 to June 30, 2010**:

WIRING	RULES
<p>All new wiring installations or additions/alterations to existing structures. This includes all work filed (via paper or on-line) on the following applications:</p> <ul style="list-style-type: none"> • New Residential Application • Residential Renovation Application • ACP – Small Jobs Form • ICIA Application Low Voltage Installations • ICIA Application High Voltage Installations • Renewable Energy Application • Entertainment Industry Application • Neon Sign Application Form • Fee Estimator/Application for Inspection Form 	<p>a) Inspection applications with a value greater than \$ 250.00 will be charged the 13% HST starting June 14, 2010.</p> <p>b) Inspection applications with a value up to and including \$ 250.00 will be charged the 13% HST starting June 28, 2010.</p> <p>NOTES:</p> <p>1) These rules are based on the premise that most of the inspection service will be conducted after June 30, 2010.</p> <p>2) Applications received after 4:30 PM on any given day during the transition period are deemed to have been received the following business day.</p>
<p>INSPECTION SERVICES, TRAINING, & EDUCATION</p>	
<ul style="list-style-type: none"> • General Inspections and Fire Marshall Orders 	<p>All applications regardless of amount will be charged the 5% GST up to and including June 30, 2010. The 13% HST will apply starting July 1, 2010.</p>
<ul style="list-style-type: none"> • Investigations 	<p>An invoice for hours worked up to and including June 30, 2010 will be sent by June 30, 2010 using the 5% GST. The 13% HST will apply to subsequent invoices.</p>

<ul style="list-style-type: none"> Plan Review 	An invoice for hours worked up to and including June 30, 2010 will be sent by June 30, 2010 using the 5% GST. The 13% HST will apply to subsequent invoices.
<ul style="list-style-type: none"> Mining – Billings in Arrears 	An invoice for hours worked and recoverable expenses up to and including June 30, 2010 will be sent by June 30, 2010 using the 5% GST. The 13% HST will apply to subsequent invoices.
<ul style="list-style-type: none"> Record Search 	All requests received and completed up to and including June 30, 2010 will be invoiced by June 30, 2010 using the 5% GST. The 13% HST will apply starting July 1, 2010.
<ul style="list-style-type: none"> Freedom of Information 	All requests received and completed up to and including June 30, 2010 will be invoiced by June 30, 2010 using the 5% GST. The 13% HST will apply starting July 1, 2010.
<ul style="list-style-type: none"> Continuous Safety Services (CSS) Training (outside of CSS contracts) 	<ul style="list-style-type: none"> a) Training scheduled to begin before July 1, 2010 will be subject to the 5% GST. b) Invoices generated or payment received after April 30, 2010 will be subject to the 13% HST for training scheduled to begin after June 30, 2010.
<ul style="list-style-type: none"> Pre-Master’s Course 	<ul style="list-style-type: none"> a) Courses scheduled to begin before July 1, 2010 will be subject to the 5% GST. b) Invoices generated or payment received after April 30, 2010 will be subject to the 13% HST for courses scheduled to begin after June 30, 2010.
<ul style="list-style-type: none"> Safety & Code Workshops 	<ul style="list-style-type: none"> a) Workshops scheduled to begin before July 1, 2010 will be subject to the 5% GST. b) Invoices generated or payment received after April 30, 2010 will be subject to the 13% HST for Workshops scheduled to begin after June 30, 2010. c) Administrative fee for Cancellation/Substitution is subject to 5% GST if request is received by June 30, 2010 and 13% HST if request is received on or after July 1, 2010.
CONTRACTED SERVICES & MEMBERSHIPS	
<ul style="list-style-type: none"> Continuous Safety Services, (CSS) including Training provisions in the contract 	Customers with annual, semi-annual, and quarterly billing plans starting during the transition period (May 1, to June 30, 2010) will receive two invoices to allow ESA to appropriately allocate the GST and HST applicable taxes to the amount owing.
<ul style="list-style-type: none"> Continuous Safety Services (CSS) – Billings in Arrears 	An invoice for hours worked up to and including June 30, 2010 will be sent by June 30, 2010 using the 5% GST. The 13% HST will apply to subsequent invoices.
<ul style="list-style-type: none"> Street Lighting, Traffic Signals, Roadway Systems Maintenance 	Customers with annual, semi-annual, and quarterly billing plans starting during the transition period (May 1, to June 30, 2010) will receive two invoices to allow ESA to appropriately allocate the GST and HST applicable taxes to the amount owing.
<ul style="list-style-type: none"> Carnivals, Trade Shows, & Special Events (with Contracts) 	Customers with annual, semi-annual, and quarterly billing plans starting during the transition period (May 1, to June 30, 2010) will receive two invoices to allow ESA to appropriately allocate the GST and HST applicable taxes to

	the amount owing.
<ul style="list-style-type: none"> Authorized Contractor Program (ACP) Fees, including technical documentation 	Memberships starting during the transition period (May 1, to June 30, 2010) will receive two invoices to allow ESA to appropriately allocate the GST and HST applicable taxes to the amount owing.
OTHER	
<ul style="list-style-type: none"> Field Evaluations (including recoverable travel costs) 	An invoice for hours worked and recoverable expenses up to and including June 30, 2010 will be sent by June 30, 2010 using the 5% GST. The 13% HST will apply to subsequent invoices.
<ul style="list-style-type: none"> Contractor Licensing 	<ol style="list-style-type: none"> All Licenses, late filing fees, fee for replacing a license, and fee for Notice of Violation are subject to: <ul style="list-style-type: none"> 5% GST if payment is received by ESA on or before 4:30 PM on June 30, 2010. 13% HST if payment is received by ESA on or after July 1, 2010. Master Electrician Examination Fee is subject to: <ul style="list-style-type: none"> 5% GST if Examination is scheduled before July 1, 2010. 13% HST if Payment is received after April 30, 2010 for examinations scheduled after June 30, 2010. Fee for Rescheduling a Master Electrician Examination is subject to: <ul style="list-style-type: none"> 5% GST if reschedule request is received on or before June 30, 2010. 13% HST if reschedule request is received on or after July 1, 2010.
<ul style="list-style-type: none"> Utility Regulations 	<ul style="list-style-type: none"> Utility Regulations department is not scheduled to issue regular invoices between May 1 and June 30, 2010. Recoverable expenses incurred up to and including June 30, 2010 will be invoiced by June 30, 2010 using the 5% GST.
<ul style="list-style-type: none"> Technical Documentation 	<ul style="list-style-type: none"> Order line will charge the 5% GST on all customer orders up to and including June 30, 2010. Orders are normally shipped out the same day.
<ul style="list-style-type: none"> Product Safety 	<ul style="list-style-type: none"> Registration Fees are subject to the 5% GST if registration/payment is received by June 30, 2010. 13% HST if registration/payment is received on or after July 1, 2010.
<ul style="list-style-type: none"> Appeal Fees 	<ul style="list-style-type: none"> 5% GST if appeal and payment are received by ESA before July 1, 2010. 13% HST if appeal and payment are received by ESA on or after July 1, 2010.