



# GST DO'S AND DON'TS

## DO

**GST is charged based on the customers province of residence**

**Register before you are required to**

**Set up a CRA my-business account**

**Include your GST number on your invoice or receipt**

**Claim back any GST/HST you pay on business expenses**

**Make installment payments towards your GST owing**

## DON'T

**Choose a monthly or quarterly reporting (filing) option.  
Due dates are only 30 days.**

**Be worried about being audited, audits are relatively rare. You're much more likely to be caught unregistered.**

**Using the voluntary disclosures program may allow you to reduce or eliminate penalties if you forgot to register.**  
*(talk to your tax professional)*