

GST/HST Info Sheet

Children's Camps Operated by Public Sector Bodies

July 2007

This info sheet describes how the GST/HST applies to fees charged by public sector bodies for children to attend camps involving supervision or instruction in recreational or athletic activities.

In this info sheet, “taxable” means subject to the GST at 6% or the HST at 14%, and “exempt” means not subject to the GST/HST.

“Public sector body”(PSB) means a charity, a non-profit organization, a municipality, a school authority, a hospital authority, a public college, a university, or a federal or provincial government.

“Charity” means a registered charity or registered amateur athletic association within the meaning assigned by those expressions by subsection 248(1) of the *Income Tax Act*.

“Primarily” means more than 50%.

PSBs that make taxable supplies are required to register for GST/HST purposes and to collect the GST/HST unless they are small suppliers. A PSB (unless it is a government) is a small supplier if the total revenues from taxable supplies from all of the activities of the organization are \$50,000 or less in the last four consecutive calendar quarters and in any single calendar quarter. A gross revenue threshold of \$250,000 also applies to charities. If you are not registered for the GST/HST and require more information on whether you are required to register, refer to the pamphlet RC2, *The Business*

Number and Your Canada Revenue Agency Accounts.

Many PSBs operate camps that involve supervision or instruction in recreational or athletic activities. Where such a camp also involves overnight supervision, the fees charged by the PSB for the camp are taxable regardless of the age of the children attending. Overnight supervision includes supervision by volunteers such as qualified program leaders.

Children who attend these camps may also receive other forms of instruction such as religious instruction or computer training. In these cases, the camp fees remain taxable provided the camps involve recreational or athletic activities.

Example

A charity runs a week-long overnight camp for children. Children who are 11 to 12 years of age arrive Monday morning and depart the following Sunday afternoon. At this camp the charity offers a series of supervised activities involving athletics, water sports, and arts and crafts. During their stay at the camp, the children also receive religious instruction twice a day. Although the camp offers religious instruction, its fees are taxable because the camp has overnight supervision. If the charity is a GST/HST registrant, it will have to collect the GST/HST on the camp fees.

Although most camps operated by a PSB are taxable, there are two exceptions, as explained in the next paragraphs.

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La version française du présent document est intitulée
*Exploitation de camps pour enfants par des organismes du
secteur public.*

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Day camps

Where a camp operated by a PSB does not involve overnight supervision (i.e., a day camp), the camp fees will be exempt if the camp is primarily for children 14 years of age or under.

Example

A municipality offers an arts and crafts camp every Monday afternoon over a six-week period for children between the ages of 7 and 10. Although the camp involves a recreational activity, the camp fees are exempt, since it is offered to children under 14 years of age and there is no overnight supervision.

Camps for disabled or underprivileged individuals

Where camps operated by a PSB involving supervision in recreational or athletic activities are

intended to be provided primarily to individuals who are underprivileged or who have a disability, the camp fees will be exempt. The camp fees remain exempt even if the camps include overnight supervision and regardless of the age of the individuals attending.

Example

During the second week in August, a non-profit organization offers an overnight camp to children from economically disadvantaged homes who want to learn leadership skills through various sporting activities. Although there are athletic activities and overnight supervision, the camp fees are exempt because the camp operates primarily for underprivileged individuals.

Application of the GST/HST to children's camps involving recreational or athletic activities that are operated by a PSB (including charities and non-profit organizations)

Camp is primarily for individuals who are:	Tax status
• 14 years of age and under and includes overnight supervision	Taxable
• 14 years of age and under but does not include overnight supervision (i.e., day camps)	Exempt
• over 14 years of age but does not include overnight supervision (i.e., day camps)	Taxable
• over 14 years of age and includes overnight supervision	Taxable
• disabled or underprivileged of any age	Exempt

This info sheet does not replace the law found in the *Excise Tax Act* (the Act) and its Regulations. It is provided for your reference. As it may not completely address your particular operation, you may wish to refer to the Act or appropriate regulation, or contact any CRA GST/HST Rulings Centre for additional information. These centres are listed in GST/HST Memorandum 1.2, [Canada Revenue Agency GST/HST Rulings Centres](#). If you wish to make a technical enquiry on the GST/HST by telephone, please call the toll-free number 1-800-959-8287. A ruling should be requested for certainty in respect of any particular GST/HST matter.

If you are located in Quebec and wish to make a technical enquiry or request a ruling related to the GST/HST, please contact Revenu Québec by calling the toll-free number 1-800-567-4692.

All GST/HST publications are available on the CRA web site at www.cra-arc.gc.ca/tax/technical/gsthst-e.html.

Reference in CRA publications is made to the harmonized sales tax (HST) that applies to property and services provided in Nova Scotia, New Brunswick, and Newfoundland and Labrador (the "participating provinces") at a rate of 14%. The goods and services tax rate is 6%.