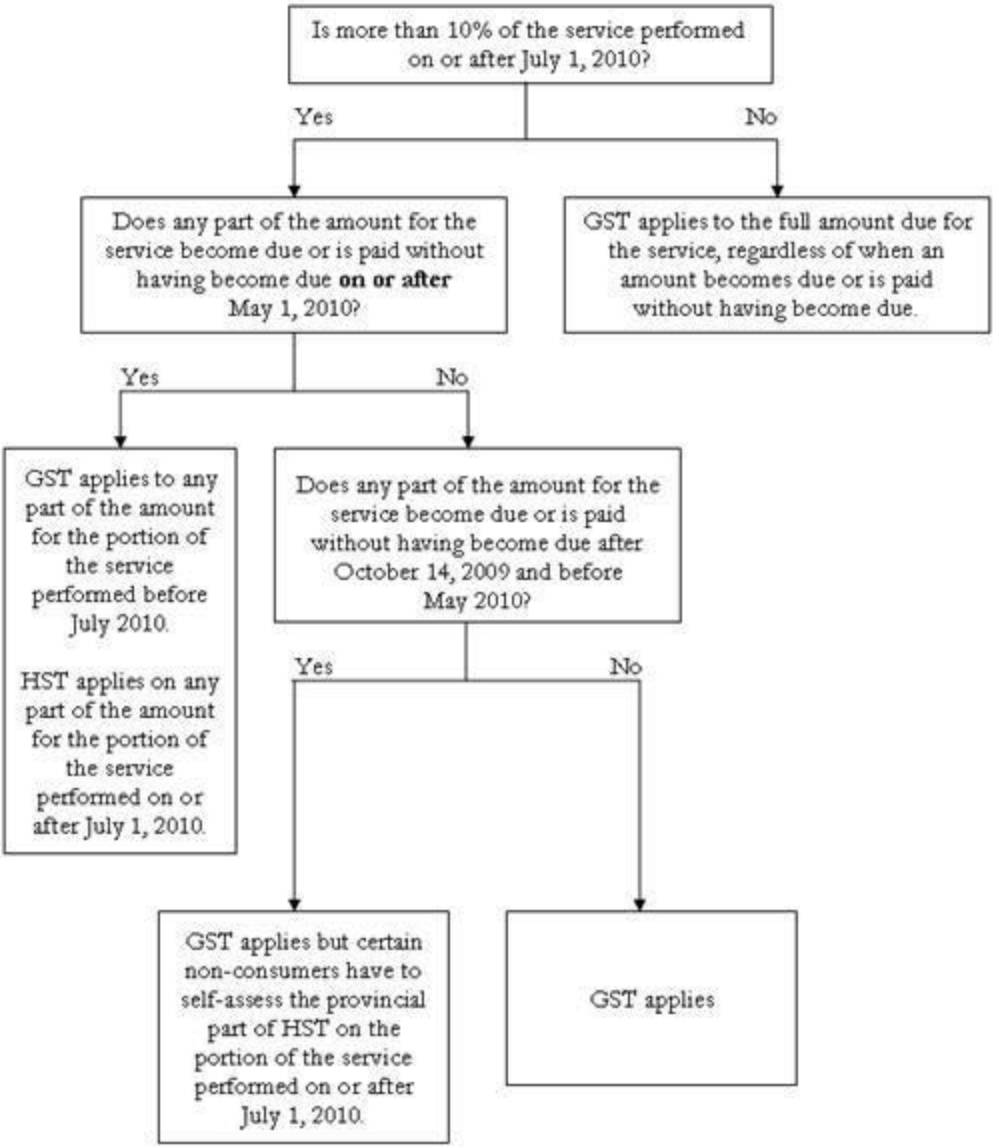
Is more than 10% of the service performed on or after July 1, 2010?
Yes
No
Does any part of the amount for the service become due or is paid without having become due **on or after** May 1, 2010?
GST applies to the full amount due for the service, regardless of when an amount becomes due or is paid without having become due.
Yes
No
GST applies to any part of the amount for the portion of the service performed before July 2010.
HST applies on any part of the amount for the portion of the service performed on or after July 1, 2010.
Does any part of the amount for the service become due or is paid without having become due after October 14, 2009 and before May 2010?
Yes
No
GST applies but certain non-consumers have to self-assess the provincial part of HST on the portion of the service performed on or after July 1, 2010.
GST applies