

Filing periods are as follows:

- Businesses with revenues from taxable goods and services over C\$6 million per year: monthly.
- Businesses with revenues from taxable goods and services of C\$6 million or less per year: every three months, although they, too, may file monthly if they prefer.
- Companies which earn under C\$500,000 per year from taxable goods and services have the option of filing annually (but must make quarterly installments).

Invoice Information

To be eligible to claim an input tax credit for the GST paid on a purchase, a business must be able to provide sufficient evidence to allow the amount of the credit to be determined. This would normally be in the form of an invoice from the supplier containing information of the kind that normally appears on invoices, as well as specific GST-related information such as, for supplies over C\$30, the supplier's GST registration number.