

Human Resource Services
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SMALL TRADERS CERTIFICATION FORM

Name or Payee (Please Print)

Social Insurance Number

Date of Birth

Small Suppliers

Section 148 – Small supplier status

This section sets out the rules for determining the status of a person as a “small supplier” for GST purposes. A small supplier is not required to collect tax on taxable supplies. Nor is a small supplier entitled to claim an input tax credit for tax paid on taxable inputs.

It is important to note that a person qualifying as a small supplier may elect to become a GST registrant. A small supplier who registers is of course required to collect tax on any taxable supplies. However, it is to the advantage of small supplier selling to other businesses to register as this allows the small supplier to obtain input tax credits on purchases and the supplier’s business customers will ordinarily be entitled to claim input tax credits for any tax they pay.

A person is not required to apply for status as a small supplier. Moreover, unless a small supplier applies for regisunle1243 52.7 (l)-0((r)1025