

If	Then	What you need to do
You do not exceed the \$30,000 threshold ¹ over four consecutive calendar quarters. ²	You are a small supplier.	<p>You do not have to register.</p> <p>You may choose to <u>register voluntarily</u> if you make taxable sales, leases, or other supplies in Canada.</p> <p>Your effective date of registration is usually the day you request your GST/HST account (or up to 30 days before that day).</p>
You exceed the \$30,000 threshold ¹ in a single calendar quarter. ²	You are no longer a small supplier and have to charge GST/HST on the supply that made you exceed \$30,000 within the calendar quarter.	<p>You must register for the GST/HST.</p> <p>Your effective date of registration is no later than the day of the supply that made you exceed \$30,000.</p> <p>You have to start charging GST/HST on the supply that made you exceed \$30,000.</p>
You exceed the \$30,000 threshold ¹ over the previous four (or fewer) consecutive calendar quarters (but not in a single calendar quarter). ²	You are no longer a small supplier at the end of the month following the quarter in which you exceed \$30,000.	<p>You have to register for the GST/HST.</p> <p>Your effective date of registration is no later than the beginning of the month after you are no longer a small supplier.</p> <p>You have to start charging GST/HST on your taxable supplies starting on your effective date of registration.</p>

[Examples](#)



[Click here to determine which threshold applies to your business](#)