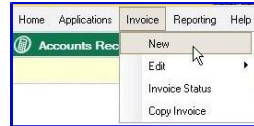


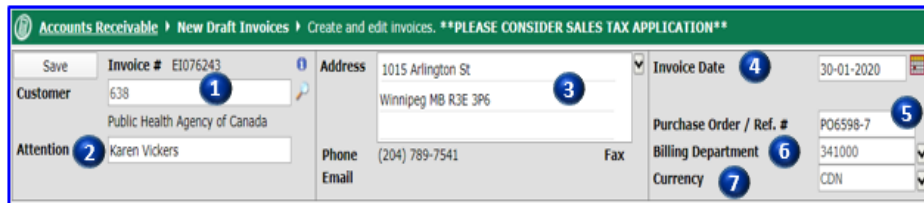
# Creating an External Invoice

**Step 1:** Login to the FAST Tool and access the Accounts Receivable application.


**Step 2:** Select **New** from the **Invoice** menu



**Step 3:** Complete the Invoice Header, inputting:



- 1 - **Customer** Name or ID (search available)
- 2 - **Attention** field (override default if needed)
- 3 - **Address** (accept the default or search for another address)
- 4 - **Invoice Date** (override default date if needed)
- 5 - **PO/Ref #** (customer's reference number)
- 6 - **Billing Department** (your Unit's Organization code)
- 7 - **Currency** (default is Canadian)




**Step 4:** Click the **Save** icon  at the top left side of the invoice header. The Invoice # will generate once you hit Save and the commodity and accounting sections of the invoice will display.

**Step 5:** Complete the commodity section of the invoice, inputting:

Description	Quantity	Price	Amount
Truth and Reconciliation booklets	100	3.48	348.00
GST	0.05	348.00	17.40
PST	0.07	348.00	24.36
			389.76

- 1 - **Description** of the good /service (4000 character limit)
- 2 - **Quantity** (up to 2 decimals / 0.00)
- 3 - **Price** (up to 2 decimals / 0.00)
- 4 - **Amount** (will automatically calculate)
- 5 - For every commodity line entered, select one of the following 3 icons:

**Step 5 cont'd...**

-  Saves your information, calculates the Amount field and provides another commodity line
-  Saves your description line
-  Removes the line from the invoice

**Step 6:** Enter a separate description line for **each** applicable tax - GST, PST or HST (See previous image for example)

**Description** = GST, PST or HST

**Quantity** = 0.05 (for GST), 0.07 (for PST) or 0.13, 0.14 or 0.15 (for HST)

**Price** = Amount that a Sales tax is being applied to.

**Step 7:** Complete the accounting section of the invoice, entering:

Description	Quantity	Price	Amount
AV Equipment	8	100.00	800.00
GST	0.05	800.00	40.00
PST	0.07	800.00	56.00
			896.00

Chart	Fund	Orgn	Acct	Prog	Amount
M	120056	352300	522004	0000	800.00
M	110000		210462		40.00
M	110000		210551		56.00
					896.00

- Revenue FOP or FA for the accounting transaction of the invoice
- Amount to be credited to each FOAP or FA.

**Step 8:** Record an accounting line for each applicable tax entered in the commodity section (see above example). Enter:

**Fund** 110000

- **Account** 210462 (for GST), 210551 (for PST) or 210600 (for HST)

**Note:** If you do not have access to fund 110000, use the fund code you entered for your goods/services amount.

**Step 9:** Once ready to complete the invoice, select  This invoice is ready to be printed and posted

**Step 10:** A prompt will appear advising that once posted you will no longer be able to edit you invoice – click OK.

**Step 11:** Click the green Save icon. 

**Step 12:** Select Invoice/ Batch print and batch the invoice.

**Note:** if the Batch Print step is missed, the invoice will remain in the in-progress status, A Draft watermark will be displayed on the invoice PDF and posting of the revenue to the FOAP will not be possible.



# SALES TAX REFERENCE \*

NT – Non Taxable / T = Taxable

What Kind of Supply?	GST Status	Comments / Exceptions	PST Status	Comments / Exceptions
Professional Services / Consulting	NT		NT	May be taxable if legal or accounting services are provided.
Facility and Space Rental: - Lease less than one month - Lease one month or more	T NT	Taxable if an election is made under section 211 of the Excise Tax Act.	NT NT	
Lab Fees (tests and analysis)	NT		NT	
Administrative Fees	NT		NT	
Seminars, conferences, workshops and short course fees	T		NT	
Book Sales	T		T	May be exempt if certain criteria are met.
Equipment and Medical Equipment Rental	NT	1st rental of new equipment will be taxable. Subsequent rentals are not taxable.	T	
Lab Consumables	T		T	
Shop Sales (glass shop, mechanic shop, electronic shop, auto shop, etc.)	T		T	
Advertisement	NT		NT	
Software Design	NT		T/NT	Depends on the nature of the services and whether the software is custom software.
Food and Catering Services	T		T/NT	Supplies of certain food and beverages may be taxable.
Memberships: - Where main purpose is dining, recreational or sporting facility (i.e. Faculty Club) - Charity or other non-profit organization where members do not receive discounts or other financial advantages	T NT		NT NT	
Patents, Royalties, Licenses	NT	Note: book royalties are generally taxable but are not taxable for Public Institutions.	NT	
Water Sales	T		NT	
Hydro Electric Sales	T		T	
Natural Gas Sales	T		T	
Fuel Sales	T		T/NT	Depends on the type of fuel.
Photocopies	T	Taxable unless recipient provides original document and the paper on which to make the copies.	T	
Sponsorships	NT		NT	
Expense Recovery - Recovery with no mark-up/profit - Recovery with markup/profit	NT T	Considered to be a sale therefore tax would apply	NT T/NT	PST is to be paid only once. Any PST not paid on a marked-up amount would need to be charged
Tickets sales/admissions (speech, forum or athletic event) - Professional performance - Amateur performance	T NT		NT NT	

- Most supplies made by Public Institutions (University) are exempt from GST/HST - opposite of businesses where most supplies are taxable.
- All government organizations have specific exemptions
- For provision of services to a customer with an address in an HST province – HST applies
- Conduct business with an entity in an HST province - HST likely applies
- For delivery/transfer of ownership of goods in an HST province - HST applies
- HST Rates: PE = 14%, ON = 13%, NB, NL, NS = 15%

\* Guideline only. Special ruling may apply. Refer to CRA/ Manitoba Finance acts. For assistance contact Financial Services.