

AHSC CHAIRS AND ADMINISTRATORS' MEETING
February 22, 2016

HST UPDATE

Representatives of OMA Legal, Thorsteinssons Tax Lawyers, and Ernst and Young attended the meeting to address questions.

BACKGROUND

On February 3 and September 17, 2015, TOHAMO sent a letter to CRA concerning the application of the GST/HST to the funding provide by the Ottawa Hospital Academic Medical Organization, to a physician at the Ottawa Hospital, under the AFP Innovation Fund, for a project entitled "The use of eTriggers to systematically detect, review and analyze in hospital deaths".

REQUESTED RULING

Confirmation that the AHSC AFP innovation Funds provided by TOHAMO to the physician for the purpose of undertaking the project entitled "The use of eTriggers to systematically detect, review and analyze in hospital deaths' are not consideration for a supply and are not subject to the GST/HST.

CRA RESULTS

The AHSC AFP Innovation Funds provided by TOHAMO to the physician for the purpose of undertaking the project entitled "The use of eTriggers to systematically detect, review and analyze in hospital deaths' are not consideration for a supply and are not subject to the GST/HST.

The ruling was based on the view that the funds provided from MOHLTC to a TOHAMO account are not funds over which TOHAMO has any discretion; it simply oversees the distribution of the funds for accountability purposes.

IMPLICATIONS TO NOAMA AND THE LEGS

As NOAMA does not have any discretion over the funds provided for successful AFP awarded grants; it would be the expectation that the HST rulings provide above would apply to NOAMA AFP Innovation Funds as well.

Respectfully submitted,

Mark Facca
Executive Director