



**Electrical  
Safety  
Authority**

---

*For Your Safety*

April 28, 2010

**Distribution: Plan Review Customers**

On July 1st, 2010, Ontario's "Harmonized Sales Tax" (HST) will become effective. However, Ontario's Ministry of Revenue has developed transitional rules for the GST/HST on services provided prior to July 1, 2010.

To address these rules, the Electrical Safety Authority's (ESA) normal Plan Review billing process will be modified. An interim invoice for unbilled hours worked up to and including June 30, 2010 will be sent by June 30, 2010 using the 5% GST. The 13% HST will apply to subsequent invoices.

For clarification and additional information, please refer to the ESA website [www.esasafe.com](http://www.esasafe.com) or call ESA's Plan Review Department @ 1-800-746-6480.

Thank you for your cooperation as we work to address the HST transitional rules.

**THE ELECTRICAL SAFETY AUTHORITY**