

FREE GUIDE

HST Basics: When Do I Need to Register?

A plain-language guide for new Nova Scotia business owners.

Stellar Bookkeeping Services

QuickBooks Online ProAdvisor · Xero Certified · Wagepoint Certified Partner · Based in Stellarton, Nova Scotia

What is HST?

HST (Harmonized Sales Tax) is the sales tax charged on most goods and services in Nova Scotia. It combines the federal GST and the provincial portion into one tax.

Part	Rate
Federal (GST)	5%
Nova Scotia portion	9%
Total HST in Nova Scotia	14%

The Nova Scotia rate dropped from 15% to 14% on April 1, 2025.

How it works for your business

1. You charge HST to your customers on your invoices.
2. You pay HST on your business purchases.
3. On your HST return, you send the CRA the difference: HST collected minus HST paid (your input tax credits).

The \$30,000 small supplier rule

You don't have to register while you are a small supplier: your taxable sales are **\$30,000 or less** over four consecutive calendar quarters.

The CRA uses two tests:

1. One big quarter

If your sales go over \$30,000 in a **single calendar quarter**, you must charge HST starting with the sale that pushed you over — and register by that day.

2. Four quarters added up

If your sales go over \$30,000 across the **last four quarters** (but not in one quarter), you stop being a small supplier at the end of the following month.

Count sales before expenses. The \$30,000 is your total taxable sales, not your profit.

Who must register right away?

Some businesses must register even under \$30,000, including **taxi drivers** and **rideshare drivers** (Uber, Lyft and similar).

EXAMPLE

Maria's cleaning business

Maria starts a cleaning business in January. Here are her sales for the year:

Quarter	Sales	Total of last 4 quarters
Jan – Mar	\$6,000	\$6,000
Apr – Jun	\$8,000	\$14,000
Jul – Sep	\$9,000	\$23,000
Oct – Dec	\$10,000	\$33,000

No single quarter went over \$30,000, but her four-quarter total did in October–December. She stops being a small supplier at the **end of January** and must register and charge HST from then on.

Tip: Check your running four-quarter total every quarter. It's easy to cross the line without noticing.

Should I register early?

You can register voluntarily before you reach \$30,000. Many new businesses do.

Good reasons to register early

- Claim back the HST you pay on start-up costs (equipment, software, supplies)
- Your customers are mostly businesses, and they can claim back the HST you charge them
- You look more established

Reasons to wait

- Your customers are mostly individuals, so adding 14% makes you more expensive
- You'll have to file HST returns, even in quiet periods

How to register

- 1 Get a Business Number (BN) from the CRA if you don't have one.
- 2 Add a GST/HST program account through CRA's Business Registration Online, or by phone.
- 3 Choose how often you'll file (most small businesses file annually or quarterly).
- 4 Add your GST/HST number to your invoices.
- 5 Set up HST in QuickBooks or Xero so it's calculated for you.

NEXT STEP

Not sure if you need to register?

Stellar Bookkeeping Services can check your sales, register you with the CRA, set up HST in your software and file your returns on time.

Book a free 30-minute consultation — no obligation, just clarity on what you need.

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This guide is general information, not tax or accounting advice for your specific situation. Rules, rates and deadlines change; confirm with the CRA or your accountant. Information current as of October 2026.