# GST/HST small supplier tracker

Add up your taxable sales by calendar quarter and over the last four quarters, so you can see when you are getting close to the CRA's small supplier threshold.

NAME _____ DATE _____

| Calendar quarter | Taxable sales this quarter | Total of last 4 quarters | Over $30,000 in one quarter? ☐ | Over $30,000 in 4 quarters? ☐ |
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## CHECK

- ☐ I read the CRA page on when to register
- ☐ I know whether my sales are taxable or exempt
- ☐ If I drive for ride-sharing, I checked the special rule

*This is a record-keeping aid, not tax advice. Read the CRA page or ask a tax clinic.*

## SOURCES (CHECKED 2026-11-26)

CRA says you are a small supplier if you do not exceed the $30,000 threshold over four consecutive calendar quarters; exceeding it in a single quarter means charging GST/HST on the supply that made you exceed it.
https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/gst-hst-businesses/when-register-charge.html (checked 2026-11-26)
CRA says self-employed taxi and commercial ride-sharing drivers have to register for GST/HST even if they are small suppliers.
https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/gst-hst-businesses/when-register-charge.html (checked 2026-11-26)