

**SCHEDULE “B”**  
**PAYMENTS**

B.1 Upon completion of the Services and receipt of a final invoice, the University will pay the Contractor a lump sum payment of \$ \_\_\_\_\_ (Cdn.) exclusive of applicable GST, HST and PST, for Services provided to the reasonable satisfaction of the University.

**or**

Upon receipt of periodic invoices, the University will pay the Contractor a maximum total of \$ \_\_\_\_\_ (Cdn.) exclusive of applicable GST, HST and PST, for Services provided to the reasonable satisfaction of the University, payable as follows:

NOTE: If the Contractor is a non-resident of Canada (including, an individual, sole proprietor, organization, corporation or partnership) supplying Services within Canada, the University is required to withhold fifteen percent (15%) of the payment(s) set out above pursuant to the Income Tax Act (Canada) unless the Contractor has obtained and provided to the University prior to the payment being issued a CRA Waiver indicating that the University is not required to withhold tax on behalf of the Contractor. The CRA Waiver Application can be found at <http://www.cra-arc.gc.ca/E/pgb/tf/r105/README.html>.

B.2 **THIS SECTION IS TO BE COMPLETED BY THE CONTRACTOR**

The Contractor shall INITIAL the statements that accurately describe the Contractor's status respecting the Government of Canada Goods and Services Tax, Harmonized Sales Tax and the Manitoba Provincial Sales Tax.

NOTE: In most cases, services in Canada are GST applicable. Please contact Canada Revenue Agency for further information.

NOTE: In some provinces such as Ontario, British Columbia, Nova Scotia, New Brunswick and Newfoundland and Labrador, services are HST applicable. Please contact Canada Revenue Agency for further information.

(a) G.S.T. will be invoiced on the Services described in Schedule “A”:

\_\_\_\_\_  
(initial)     YES     GST registration # \_\_\_\_\_

\_\_\_\_\_  
(initial)     NO     Please specify reason:      Contractor is a small supplier  
     Contractor is a non-resident supplying Services outside Canada  
     Services are zero-rated  
     Services are GST exempt  
     Other:

NOTE: Should the Contractor become required to collect GST within the term of this Agreement, the Contractor must immediately notify the University and provide the University with the Contractor's GST registration number. The maximum dollar value of the contract currently excludes GST and the University reserves the right to terminate the Agreement if the Contractor becomes required to collect GST within the term of the Agreement.

(b) The Services described in Schedule "A" are taxable and P.S.T. will be invoiced:

\_\_\_\_\_  
(initial) YES

\_\_\_\_\_  
(initial) NO

(c) H.S.T. will be invoiced on the Services described in Schedule "A":

\_\_\_\_\_  
(initial) YES HST registration # \_\_\_\_\_

\_\_\_\_\_  
(initial) NO Please specify reason:  Contractor is a small supplier  
 Contractor is a non-resident supplying Services outside Canada  
 Services are zero-rated  
 Services are HST exempt  
 Other:

NOTE: If the Contractor is obligated to but fails to invoice for GST, HST or PST on any invoice submitted for payment by the University, the Contractor shall not subsequently charge GST, HST or PST on the Services included in such invoice. The invoiced amount shall be deemed to include any GST, HST or PST, which ought to have been invoiced by the Contractor.

(d) The Contractor operates as a registered business:

\_\_\_\_\_  
(initial) YES Business Number: \_\_\_\_\_

\_\_\_\_\_  
(initial) NO T4A to be issued  
Social Insurance Number: \_\_\_\_\_  
Home Address: \_\_\_\_\_  
\_\_\_\_\_

**THE CONTRACTOR SHALL INITIAL THE STATEMENT BELOW** which accurately describes whether the Contractor or the Contractor's principals are otherwise employees of the University of Manitoba:

\_\_\_\_\_  
(initial) The Contractor is not an employee of the University, and the principals and employees of the Contractor providing the Services are not employees of the University

**or**

\_\_\_\_\_  
(initial) The Contractor, or the following principals or employees of the Contractor, are otherwise employees of the University, and are subject to the provisions of Section 31(b):

\_\_\_\_\_  
(Employee name) (Employee number)

\_\_\_\_\_  
(Employee name) (Employee number)

\_\_\_\_\_  
(Employee name) (Employee number)

\_\_\_\_\_  
(Employee name) (Employee number)

- B.3 The Contractor shall submit invoices to the University Liaison as specified in Schedule "A" at the address indicated below. Invoices must contain the following information thereon:
- (a) ICA Contract number;
  - (b) description of Services performed during the applicable payment period; and
  - (c) the Social Insurance Number and physical home address of the Contractor if the Contractor does not have a Business Number, as per section B.2(d).

- B.4 Any notice or other communication between the parties pursuant to Section 27 shall be delivered or sent by courier, prepaid registered mail or facsimile transmission to the respective addresses as set out below, or to such other address as one party hereto might subsequently advise the other:

If to the Contractor (please provide name, physical address, contact name and facsimile number):

Attention:

Fax No.:

If to the University (please provide University Liaison departmental address, contact name and facsimile number):

The University of Manitoba

Attention:

Fax No.: