

Pilon, Janet

Subject: Written Submission to Hamilton City Council :- Request for Real & True Inclusion of Harmonized Tax (HST) in the Existing Taxi Tariff (Appendix 1) of the Hamilton By-laws (07-170).

From: ijaz ahmad

Sent: Monday, April 17, 2023 10:09 PM

To: Pilon, Janet <Janet.Pilon@hamilton.ca>

Subject: Written Submission to Hamilton City Council :- Request for Real & True Inclusion of Harmonized Tax (HST) in the Existing Taxi Tariff (Appendix 1) of the Hamilton By-laws (07-170).

The taxi driver of Hamilton City is paying Harmonized Tax (HST) from their own earnings due to the un-real and untrue inclusion of Harmonized Tax (HST) in the existing Taxi Tariff.

Although, it is written (in words) in the existing Taxi Tariff that "Harmonized Tax is included", but it is written without any calculation & justification. Nobody can see the calculations of the Harmonized Tax, in the existing Taxi Tariff (Appendix 1) as well as in the Taxi Cost Index (Appendix 5, which is the 100% base of the Taxi Tariff) of Hamilton By-laws 07-170 since 2010. (copies of link attached).

Reference # 1

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SCHEDULE 25

APPENDIX 1 (Taxicab Tariff/Fares) (18-041)(22-102) Meter and By Agreement Rates

<https://staging.hamilton.ca/sites/default/files/media/browser/2017-07-06/07-170-consolidated-oct11-22.pdf>

Reference # 2

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APPENDIX 5 TAXI COST INDEX

<https://staging.hamilton.ca/sites/default/files/media/browser/2017-07-06/07-170-consolidated-oct11-22.pdf>

The existing Taxi Fare (\$1.80 per km) started in 2008 and is still the same in 2023. In the Taxi Tariff of 2008, it is mentioned that the Goods Sales Tax, (which is @5%) was included. But in the existing Taxi Tariff, it is mentioned that Harmonized Tax (which is @13%) is included. It means that the existing Taxi Tariff should be increased @8% (due to the inclusion of Harmonized Tax, which is increased @8% more than Goods Sales Tax). Our Government Tax on sales was increased in 2010, but the Taxi Tariff was not increased. It is undeniable fact that the Taxi Cost Index, appendix 5, (which has all expenses of a taxi driver) was not reduced. But, the Taxi Fare still remained the same as in 2008 (@ \$1.80 per Km).

Reference # 3.

<https://www.hamilton.ca/sites/default/files/2022-02/08-175.pdf>

As the Harmonized Tax was implemented in 2010, there are two options, either the taxi fare is reduced "hiddenly" or the Harmonized Tax is included "hiddenly" in the existing Taxi Tariff. Both options are untrue standards of justice as these types of hidden calculations are not allowed. Only one slight increase was made in 2022, in the "First Drop Fee" of the Taxi Tariff, (from \$3.90 to \$4.90) due to increased prices of fuel but the Taxi fare still remained the same (\$1.80 per km). Reference # 4.

<https://www.hamilton.ca/sites/default/files/2022-06/22-102.pdf>

Our Government says that the Harmonized Tax (HST) should be included in "Total Fare of the Taxi".

References # 5.

<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/gst-hst-businesses/charge-collect-specific-situations/taxi-ride-sharing-drivers.html>

I believe that the "True standards of Justice" did not compel or force any Taxi Driver or individual to reduce the Harmonized Tax (HST) from his customers. But, unfortunately, it is happening in our existing Taxi Tariff (without any real & lawful calculations) the Harmonized Tax (HST) is written as "included" (Appendix 1 of the above by-laws). It is surprising fact that in the Taxi Cost Index (appendix 5), the expenses of the taxi driver are not reduced, the earnings of the taxi driver are unchanged, and the Taxi fare is unchanged than how the Harmonized Tax is included. Taxi Tariff is the bread and butter for a taxi driver.

It is requested that please add (actually & truly) the Harmonized Tax (HST) in the existing Taxi Tariff (which is still the same since 2008 @\$1.80 per Km) based on practical calculations, enabling Taxi drivers of Hamilton to collect Harmonized Tax (HST) from customers and deposit to our Government. Thank you very much for your kind consideration.

Ijaz Ahmad

Additional information.

No.1.

Here is an example of the real inclusion of the Harmonized Tax in Taxi Tariff by the City Hall of Toronto. (But we do not need sealing expenses by our City Hall as we are using our taxi fare meters in tablets.

Reference # 6.

<https://www.toronto.ca/legdocs/mmis/2010/ls/bgrd/backgroundfile-27157.pdf>

No.2.

Please note that the words written "By Agreement" on the top of the Taxi Tariff are un-understandable. I believe nobody can do an agreement (for taxi tariff) on behalf of the taxi driver regarding the reduction in the Harmonized Tax from the taxi customers.