

The Human Sexuality Tax

Some questions and answers about the HST.

What is the HST?

The Human Sexuality Tax is a \$1.25 surcharge levied on sexual relations between consenting adults.

Why a tax on sex?

Because cigarettes and alcohol are already taxed to the hilt. Sex is the only central pleasure we haven't touched yet.

How do I pay the HST?

After relations you and your partner are each required to fill out a separate T69 Form and return it with a cheque for \$1.25 to Revenue and Taxation Canada. The forms are available at Post Offices, drug stores, and in the washrooms of many bars and dance clubs.

What if I don't, uh, get there?

The tax only applies if you achieve climax. So relax, go to it, when you wanna do it. Relax, when you wanna come.

What if I like little boys?

The HST applies only to consenting adults. Pedophiles and necrophiliacs are not required to pay the tax. Zoophiliacs and gerbil enthusiasts are also exempt.

What about Safe Sex?

Health and Welfare Canada advises the use of a condom to prevent sexually transmitted diseases. If you use a condom, you are eligible for an HST rebate equal to 40% of its cost. Retain the receipt and the used condom, and enclose both with your Federal Income Tax Return to receive the full rebate.

I'm from Quebec, do I pay more?

No, in fact, you pay less. The HST is regionally adjusted to account for socio-cultural variation in the frequency of sexual relations. Persons from Etobicoke, for example, are required to pay an additional \$0.17 per encounter to make up for their lack of activity. Similarly, residents of Gaspé Bay may deduct \$0.76 from their payment.



Canada's HST. Let's come together.

 Revenue and
Taxation Canada