



CANADIAN TAX RATES

Goods imported into Canada for non-commercial use (shipped to residences) are subject to Provincial Sales Tax (PST) as well as the Federal Sales Tax, also known as the Goods and Services Tax (GST). The GST is a consistent 5%. In addition to the GST, Canadian law states that PST must be collected at the time of importation. The following three provinces- New Brunswick, Newfoundland & Labrador, and Nova Scotia- combine PST and GST into a Harmonized Sales Tax or HST. For these provinces, you must charge 13% to any non commercial customer, who resides in these provinces.

Province of Delivery	GST	PST	HST
Alberta	5%	-	-
British Columbia	5%	7%	-
Manitoba	5%	7%	-
New Brunswick	-	-	13%
Newfoundland & Labrador	-	-	13%
Northwest Territories	5%	-	-
Nova Scotia	-	-	13%
Nunavut	5%	-	-
Ontario	5%	8%	-
Prince Edward Island	5%	10%	-
Quebec	5%	7.50%	-
Saskatchewan	5%	7%	-
Yukon Territory	5%	-	-

PST Rates are subject to change at any given time by the respective Provincial Government.