

Applicable Taxes by Canadian Province

(to compute taxes due at time of delivery: multiply order total by Total BUS or Total RES column)

Province	Code	Business				Residential			
		GST	PST	HST	TOTAL BUS	GST	PST	HST	TOTAL RES
Alberta	AB	5%	NA	NA	5%	5%	NA	NA	5%
British Columbia **	BC	5%	7%	NA	12%	5%	7%	NA	12%
Manitoba **	MB	5%	7%	NA	12%	5%	7%	NA	12%
New Brunswick *	NB	5%	NA	8%	13%	NA	NA	13%	13%
Nova Scotia *	NS	5%	NA	8%	13%	NA	NA	13%	13%
Newfoundland *	NL	5%	NA	8%	13%	NA	NA	13%	13%
Northwest Territories	NT	5%	NA	NA	5%	5%	NA	NA	5%
Nunavut	NU	5%	NA	NA	5%	5%	NA	NA	5%
Ontario	ON	5%	8%	NA	13%	5%	8%	NA	13%
Prince Edward Island	PE	5%	NA	NA	5%	5%	NA	NA	5%
Quebec **	QC	5%	7.50%	NA	12.50%	5%	7.50%	NA	12.50%
Saskatchewan	SK	5%	NA	NA	5%	5%	NA	NA	5%
Yukon	YK	5%	NA	NA	5%	5%	NA	NA	5%

* The Canada Border Services Agency is obligated to collect only GST on commercial imports. For those provinces that have harmonized taxes (New Brunswick, Newfoundland & Labrador and Nova Scotia), only the GST portion of the HST is collected. The importer of record is responsible to submit the additional PST through the self-assessment program. For Quebec, where QST and GST is charged, only the GST portion is collected.

** Commercial importers subject to PST or QST will self assess directly to their provincial governments.

NA - Tax is not applicable
(Percent of Customs Value)