



[Home](#) > [Media room](#) > [Fact Sheets](#)

## Fact Sheet

June 2010

# The Canada Border Services Agency's Implementation of the Ontario and British Columbia Harmonized Sales Tax

## Implementation Date and Rates

In accordance with an agreement between the Government of Canada and the provincial governments of Ontario and British Columbia, effective July 1, 2010, the Canada Border Services Agency (CBSA) will begin collecting the Harmonized Sales Tax (HST) on non-commercial goods imported for use in the provinces of Ontario (13 percent) and British Columbia (12 percent).

"Non-commercial goods" means all goods, other than goods imported into Canada for sale, or for any commercial, industrial, occupational, institutional, or other like use.

## Impact on Imported Goods

Beginning July 1, 2010, the importation into Canada of non-commercial goods by or for a consumer that is a resident of Ontario or British Columbia, will be subject to the HST. The HST will apply to non-commercial goods destined for Ontario and British Columbia, regardless of where the goods enter into Canada.

Tobacco taxes and provincial alcohol mark-ups will continue to be collected according to province of entry.

As is the case today, the provincial component of the HST will not generally apply to commercial goods that are imported by an HST registrant for consumption, use or supply exclusively in the course of the commercial activities of the registrant.

Although the provincial portion of the HST is not payable when commercial goods are imported into Canada and destined for a participating HST province, the goods may be subject to self-assessment rules. For more information about the self-assessment rules, please consult the Canada Revenue Agency (CRA) Web site at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

## Goods Exempted from the Provincial Portion of the HST

Certain non-commercial goods being imported into Canada and destined for Ontario and British Columbia are exempt from the provincial portion of the HST. The list of exempted goods varies by province.

For a complete list of these exemptions, please refer to the [exemption table](#).

## Additional Information

For more information, within Canada, call the Border Information Service at 1-800-461-9999. From outside Canada, call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays).

TTY is also available within Canada at 1-866-335-3237.

Other general HST information is available from the following sources:

Canada Revenue Agency's Ontario and British Columbia HST information:  
<http://www.cra-arc.gc.ca/gncy/hrmnztn/menu-eng.html>

Ontario Ministry of Revenue HST information:  
<http://www.rev.gov.on.ca/en/taxchange/index.html>

Government of British Columbia HST information:  
<http://www.gov.bc.ca/hst/>

For more information, visit: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca).

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