

Government
of CanadaGouvernement
du Canada

Canada

[Canada Revenue Agency](#)[Home](#) / [Federal Government Budgets](#) / [2015](#)/ [Notice of Ways and Means Motion Concerning GST/HST and Feminine Hygiene Products - Questions and Answers](#)

Notice of Ways and Means Motion Concerning GST/HST and Feminine Hygiene Products

QUESTIONS AND ANSWERS

1. What does this Notice of Ways and Means Motion propose to change?

The [Notice](#), tabled in Parliament on May 28, 2015, proposes to amend the *Excise Tax Act* to remove the goods and services tax (GST) and harmonized sales tax (HST) on products marketed exclusively for feminine hygiene purposes, making them zero-rated. For the purpose of the proposed amendment, feminine hygiene products, as outlined in the Notice, include sanitary napkins, tampons, sanitary belts, menstrual cups, or other similar products. Not included would be products such as deodorants, douches, sprays, syringes and feminine wipes.

2. What does zero-rated mean?

The proposed measure would zero-rate feminine hygiene products as described in the Notice. Zero-rated means that no GST/HST is charged when the product is sold, as the tax rate is 0%. However, a GST/HST [registrant](#) can claim an [input tax credit](#) for the GST/HST paid or payable on expenses made to provide zero-rated supplies.

3. Can suppliers stop charging GST/HST on feminine hygiene products before the amendment receives Royal Assent?

Yes, suppliers can stop charging GST/HST on feminine hygiene products in accordance with the Notice as of the proposed effective date of July 1, 2015. This proposed measure is subject to parliamentary approval. However, consistent with its standard practice, the CRA is administering this measure on the basis of the Notice of Ways and Means Motion.

4. What should I do if a supplier charges me GST/HST on feminine hygiene products supplied on or after July 1, 2015?

If a supplier charges GST/HST on feminine hygiene products, the supplier must include that tax amount in the calculation of their net tax on their GST/HST return, and pay that net tax if there is a balance owing, according to the regular rules.

If the proposed amendment becomes law, you may then either go to the supplier to get a refund or credit, or you can file a rebate claim with the CRA for the tax paid in error.

The CRA cannot pay a rebate for tax paid in error prior to proposed legislation becoming law.

5. How will the proposed amendment apply in provinces that have a provincial sales tax?

The proposed amendment only applies to GST/HST. This means that although a supplier in a province that has a provincial sales tax may stop charging GST on a supply of feminine hygiene products in accordance with the Notice, provincial sales tax may still apply to such sales. Any questions relating to the provincial sales tax should be addressed to the province in question.

6. Where can I get more information on the proposed change?

The CRA is committed to providing taxpayers with up-to-date information. The Notice of Ways and Means Motion can be viewed on the [Department of Finance Canada website](#). The CRA also encourages taxpayers to check its website www.cra.gc.ca.

Date modified:

2015-06-16