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Fact Sheet

Nova Scotia Harmonized Sales Tax Rate Change

July 2010

Implementation Date and Rate Change

Effective July 1, 2010, the Harmonized Sales Tax (HST) rate in Nova Scotia will increase from 13 to 15 percent, 5 percent of which is the federal portion and 10 percent of which is the provincial portion.

Impact on Imported Goods

Starting July 1, 2010, the CBSA will apply the new HST rate to all non-commercial goods imported into Canada by or for a consumer who is a resident of Nova Scotia. Please note that the HST applies to non-commercial goods destined for Nova Scotia regardless of where the goods enter into Canada.

“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.

Tobacco taxes and provincial alcohol markups will continue to be collected according to the 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.

Goods Exempted from the Provincial Portion of the Nova Scotia HST

The province of Nova Scotia has expanded its list of goods that will be eligible for a point-of-sale rebate of the provincial portion (10 percent) of the HST. The list now includes:

- children's diapers;
- children's clothing;
- children's footwear;
- feminine hygiene products; and
- books.

The CBSA will automatically apply the rebate to qualifying goods being imported into Canada and destined for Nova Scotia.

To obtain 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:

- [Government of Nova Scotia HST information:](#)
- Canada Revenue Agency HST information:
 - [Harmonized Sales Tax for Ontario, British Columbia and Nova Scotia – Point-of-Sale Rebate on Feminine Hygiene Products](#)
 - [Harmonized Sales Tax for Ontario, British Columbia and Nova Scotia – Point-of-Sale Rebate on Children's Goods](#)

For more information, visit: www.cbsa-asfc.gc.ca.

Non-Commercial Goods Exempted from the Provincial Portion of the Nova Scotia Harmonized Sales Tax (HST)

This notice reflects proposed tax changes announced in:

- The 2010 Nova Scotia budget and the budget document, *Back to Balance: The Four Year Plan*, released by the Government of Nova Scotia on April 6, 2010; and
- Budget Bulletin, *Tax Changes*, issued by the Government of Nova Scotia on April 6, 2010.

Any commentary in this notice should not be taken as a statement by the Canada Border Service Agency (CBSA) that the proposed changes will be enacted in their current form. Consequently, the information contained herein may be subject to change.

Effective July 1, 2010, the following non-commercial goods will be exempt from the provincial portion of the Nova Scotia HST.

Customs <i>Tariff</i> Chapter and Description of Goods	Harmonized System (HS) Code
39. Baby pants	3926.20.99.30
42. Articles of apparel and clothing accessories of leather or of composition leather for boys, girls, babies or children (See Note 1)	4203.10.00.11 4203.10.00.12 4203.10.00.21 4203.10.00.22 4203.10.00.31 4203.10.00.32 4203.10.00.41 4203.10.00.42 4203.10.00.51 4203.10.00.52 4203.10.00.61 4203.10.00.62

	4203.10.00.70 4203.10.00.99 4203.29.10.10 4203.29.10.20 4203.29.90.91 4203.29.90.92 4203.30.00.00 4203.40.00.00
43. Articles of apparel, clothing accessories and other articles of fur skin and artificial fur for boys, girls, babies or children (See Note 1)	4303.10.10.00 4303.10.20.00 4303.10.90.10 4303.10.90.20 4303.10.90.90
48. Feminine hygiene products and children's diapers	4818.40.10.00 4818.40.90.10 4818.40.90.90
49. Printed books	4901.10.00.10 4901.10.00.90 4901.91.00.11 4901.91.00.12 4901.91.00.21 4901.91.00.22 4901.99.00.21 4901.99.00.22 4901.99.00.40 4901.99.00.50 4901.99.00.60 4901.99.00.91 4901.99.00.92 4901.99.00.99 4902.90.00.21 4902.90.00.29 4903.00.10.00 4904.00.00.90 4905.91.00.00
61. Articles of apparel and clothing accessories, knitted or crocheted, for boys, girls, babies or children (See Note 1)	6101 - 6112 6113.00.90 6114 6115 6116.10.00 6116.91.00 6116.92.00.91 6116.92.00.92 6116.93.00.21 6116.93.00.22 6116.93.00.31 6116.93.00.32 6116.93.00.91 6116.93.00.92 6116.99.00 6117.10.90.00 6117.80.90.00
62. Articles of apparel and clothing accessories, not knitted or crocheted, for boys, girls, babies or children	6201 - 6209 6210.10.90.00

(See Note 1)

*Not eligible if parts thereof

6210.20.00.00
6210.30.00.00
6210.40.90
6210.50.90
6211.11.00.12
6211.11.00.22
6211.11.00.30
6211.11.00.90
6211.12.10.00
6211.12.90
6211.20.00.12
6211.20.00.14
6211.20.00.22
6211.20.00.24
6211.32.00
6211.33.10.00
6211.33.90.11
6211.33.90.12
6211.33.90.14
6211.33.90.19
6211.33.90.21
6211.33.90.24
6211.33.90.29
6211.33.90.91
6211.33.90.94
6211.33.90.99
6211.39.10.00
6211.39.90.00
6211.41.00
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6211.43.10.00
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6214.10.90.00
6214.20.90.00
6214.30.90
6214.40.00
6214.90.00
6215
6216.00.00.91
6216.00.00.92
6217.10.10.00
6217.10.90.00

64. Footwear, gaiters and parts of such articles for boys, girls, babies or children

(See Note 1)

Excluding specialized products such as ski boots

6401.92.30.00
6401.92.91.10
6401.92.91.90
6401.92.92.90
6401.99.12.00
6401.99.19.00
6401.99.20.00
6402.19.90.21
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65. Headgear and parts thereof for boys, girls, babies or	6505.90.39.10 6505.90.39.20

children (See Note 1)	6506.99.20.00 6504.00.90.10 6504.00.90.20 6504.90.40.00 6505.90.90.90 6506.10.90.10 6506.10.90.90 6506.99.10.00 6506.99.90.00 6507.00.00.00
85. Audio books <ul style="list-style-type: none"> • on magnetic tape • on CD/optical media 	8523.29.90.90 8523.40.10.00 8523.40.90.00

Note 1**Children's Clothing and Footwear**

Boys clothing – Up to and including Canada standard size 20, as well as clothing designed for boys, sizes small, medium, and large

Girls clothing – Up to and including Canada standard size 16, as well as clothing designed for girls, sizes small, medium, and large

Children's footwear – Up to and including girls size 6 and boys size 6, as well as sizes small, medium and large.

Date Modified: 2010-06-29