

Goods and Services Tax

GST is a 5% (Nationwide except for Quebec) on the supply of most goods and services in Canada with the exception of Agricultural Products, Basic Groceries, Exports, Financial Services, Medical Services, Prescribed Drugs and Long-Term Residential Rentals (of one month or more). Three participating provinces (Nova Scotia, New Brunswick, and Newfoundland) harmonized their provincial sales tax with GST to create the harmonized sales tax (HST).

For GST reimbursement use form GST 498

More information is available on GST taxes at www.cca-adrc.gc.ca