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3 simple steps to importing into Canada

Non-Resident Importer

As a Non-Resident Importer you will need to charge your Canadian customers the correct amount on your invoice to recover the costs of importing. This page will inform you on how to display Canadian duties, taxes, customs brokerage and shipping on your invoice and how much to charge Canadian customers based on being a GST/HST registrant.

GST/HST Registrant

As a GST/HST registrant you should display the taxes on your invoice as GST/ HST tax. The amount of tax to charge depends on which province you are selling to and whether you are selling to a company or an individual (see table below). The GST/HST needs to be tracked and later reported to the Canada Revenue Agency (CRA) .

In addition to GST/HST tax, some provinces charge Provincial Sales Tax (PST or QST see below) to individuals only. This amount needs to be displayed as PST or QST tax on your invoice but it does not need to be tracked. You collect it and then pay it on your Customs Broker's invoice.

	GST/HST if Selling to a Company	GST/HST if Selling to an Individual		GST/HST if Selling to a Company	GST/HST if Selling to an Individual
Alberta	5%	5%	Nunavut	5%	5%
British Columbia	5%	5% + 7%(PST)	Ontario	13%	13%
Manitoba	5%	5% + 8%(PST)	PEI	14%	14%
New Brunswick	13%	13%	Quebec	5%	5%+ 9.975%(QST)
Newfoundland/Lab	13%	13%	Saskatchewan	5%	5% + 5%(PST)
NW Territories	5%	5%	Yukon	5%	5%
Nova Scotia	15%	15%			

*Canadian Tax Rates change over time. Please check our website regularly for updates

If your product(s) have duty applicable on them, you will also need to collect the duty and display it as Duty on your invoice. The sample in **red** shows how to display and calculate any applicable duties and taxes on your invoice to Canada.

	Your Product Selling Price	\$100.00 (Track your total sales to Canada)
	Duty	7.00 (7% duty rate is a sample only)
	Customs Brokerage	75.00

	Subtotal	\$182.00
Apply the above tax % from the table above	GST/HST	23.66 (Track your total GST/HST collected) *See below
(sample used is if selling to an Ontario Company)		-----
	Total	\$205.66
	Shipping	50.00

	Total to pay in US Dollars	\$255.66

* Track the total Sales & GST/HST you've collected and then convert it to Canadian Dollars when reporting it to the Canada Revenue Agency. Reporting is done on a simple one-page form sent to you by the CRA.