



Ottawa, March 27, 2013

# CUSTOMS NOTICE 13-008

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## **Changes to Provincial Sales Tax (PST), Harmonized Sales Tax (HST), Provincial Tobacco Tax and Alcohol Markup Rates**

1. The purpose of this customs notice is to provide updated information to reflect changes in provincial tax rates.
2. Several provinces have recently changed the rates for tax collected by the Canada Border Services Agency (CBSA) on their behalf. The following tables provide the provincial rates of PST, HST, tobacco tax and alcohol markup, which the CBSA collects on non-commercial goods on behalf of the provinces effective April 1, 2013.

### **British Columbia**

3. The British Columbia provincial sales tax (PST) will be re-implemented on April 1, 2013. Most taxable non-commercial goods subject to Goods and Services Tax (GST) imported into the province of British Columbia will be subject to provincial sales tax of 7% (seven percent). Alcohol will be subject to provincial sales tax of 10% (ten percent).
4. A list of products that are exempt from the PST can be found on the Province of British Columbia's Web site at: [www2.gov.bc.ca](http://www2.gov.bc.ca).
5. British Columbia tobacco tax rates and alcohol markups are also changing on April 1, 2013.

### **Prince Edward Island**

6. Effective April 1, 2013 Prince Edward Island (PEI) will replace its PST with the Harmonized Sales Tax (HST). The combined HST rate in PEI will be 14% (fourteen percent), of which 5% (five percent) will represent the federal part and 9% (nine percent) the provincial part.

7. A list of products that are exempt from the provincial part of the HST can be found on the Province of Prince Edward Island's Web site at: [www.peihst.ca/](http://www.peihst.ca/).

### **Québec**

8. The Province of Québec made changes to the Québec Sales Tax (QST) rate and how the QST is calculated. These changes came into effect on January 1, 2013 and did not affect the total amount of QST payable. More information can be found on the Revenue Québec Web site at: [www.revenuquebec.ca/en/centre-information/communiqués/autres/2012/17dec.aspx](http://www.revenuquebec.ca/en/centre-information/communiqués/autres/2012/17dec.aspx).

9. On November 21, 2012 the province made changes to the Quebec Tobacco Tax and the Specific Tax on Alcoholic Beverages rates.

### **Manitoba**

10. On April 17, 2012, the province of Manitoba made changes to the Provincial Tobacco Tax rate.

### **Additional Information**

11. 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: **1-866-335-3237**.

### Provincial Sales Tax, Harmonized Sales Tax, Tobacco Tax on Non-commercial Importations

	PST/HST	Tobacco Tax			
Province or Territory	Taxable Goods	Cigarettes	Cigars	Tobacco Sticks	Other Tobacco Products
Newfoundland and Labrador	13% of value for HST				
Nova Scotia	14% of value for HST				
Prince Edward Island	14% of value for HST				
New Brunswick	13% of value for HST	17.0¢/ cigarette	50% of (value for HST + HST)	14.7¢/ stick	13.74 ¢/gram
Québec	9.975% of value for GST	12.9¢/ cigarette	80% of (value for GST + GST)	The higher of the following 12.9¢/stick or 19.85¢/gram	12.9¢/gram or 19.85¢/gram
Ontario	13 % of value for HST	12.35¢/ cigarette	56.6% of value for HST	12.35¢/ stick	12.35¢/gram
Manitoba	7% of value for GST	25¢/ cigarette	75% of value for GST (max. \$5.00/cigar)	25¢/ stick	24¢/gram
Saskatchewan	5% of value for GST	21¢/ cigarette	100% of value for GST (min. 35¢/cigar; max. \$5.00/cigar)	21¢/ stick	21¢/gram
Alberta	N/A	20¢/ cigarette	103% of value for GST (min. 20¢/cigar; max. \$6.27/cigar)	20¢/ stick	30¢/gram
British Columbia	7% of value for GST	21.3¢/ cigarette	90.5% of value for GST (max. \$7.00/cigar)	21.3¢/ stick	21.3¢/gram

## Markups and Fees on Non-commercial Importations of Intoxicating Liquor (Collected for Provinces and Territories)

Province or Territory	Spirits	Spirit coolers	Wine	Sparkling wine	Wine coolers	Cider	Beer	Quantity limit in excess of the duty-free entitlement (litres)
Newfoundland and Labrador	52¢/oz.	6¢/oz.	35¢/oz.	35¢/oz.	6¢/oz.	6¢/oz.	6¢/oz.	9.09
Nova Scotia	15¢/oz.	5¢/oz.	10¢/oz.	15¢/oz.	5¢/oz.	5¢/oz.	1¢/oz.	9.09
Prince Edward Island	15¢/oz.	5¢/oz.	10¢/oz.	15¢/oz.	5¢/oz.	5¢/oz.	1¢/oz.	9.09
New Brunswick	137%	70%	70%	70%	70%	70%	82%	45.00
Québec	124% and \$1.12/litre*	\$1.12/litre	66% and \$1.12/litre	72% and \$1.12/litre	\$1.12/litre	\$1.12/litre	50¢/litre	9.00
Ontario	59.9%	32.9%	39.6%	39.6%	29%	27.9%	67.6¢/litre	45.00
Manitoba	40¢/oz.	8¢/oz.	12¢/oz.	16¢/oz.	8¢/oz.	8¢/oz.	4¢/oz.	No limit
Saskatchewan	40.9¢/oz.	4.4¢/oz.	8.6¢/oz.	8.6¢/oz.	4.4¢/oz.	4.4¢/oz.	3.1¢/oz.	9.10**
Alberta	15¢/oz.	5¢/oz.	10¢/oz.	15¢/oz.	5¢/oz.	5¢/oz.	1¢/oz.	9.09
British Columbia	150%, minimum mark up \$13.19/litre, maximum mark up \$40.00/litre	70%, minimum mark up \$1.27/litre	85%, minimum mark up \$2.44/litre, maximum mark up \$17/litre	85%, minimum mark up \$2.44/litre, maximum mark up \$17/litre	70%, minimum mark up \$1.27/litre	70%, minimum mark up \$1.27/litre	55%, minimum mark up \$1.13/litre	45.45
Northwest Territories and Nunavut	All liquor importations larger than the duty-free entitlement will be referred to territorial authorities.							
Yukon	15¢/oz.	5¢/oz.	10¢/oz.	15¢/oz.	5¢/oz.	5¢/oz.	1¢/oz.	9.09

\* Markup on eaux de vie (brandy, cognac, and armagnac) in Québec is 126% and \$1.12 per litre (specific tax on alcohol).

\*\* The Saskatchewan Liquor and Gaming Authority no longer provides authorization for non-commercial importations of intoxicating liquor exceeding 9.10 litres except for former residents, settlers, and military personnel.

