



Ottawa, June 29, 2015

Customs Notice 15-025

GST Status Code “57” to Include Certain Feminine Hygiene Products

1. The purpose of this notice is to inform the public that with the Federal Government’s removal of the GST and the HST from tampons and certain other feminine hygiene products, effective July 1, 2015, as enumerated in the Notice of Ways and Means Motion to amend the [Excise Tax Act](#).

2. Schedule VI to the *Excise Tax Act* will be amended by adding the following after Part II:

Part II.1 – Other Products

1. A supply of a product that is marketed exclusively for feminine hygiene purposes and is a sanitary napkin, tampon, sanitary belt, menstrual cup or other similar product.

2. Subsection (1) applies to any supply made on or after July 1, 2015.

3. The feminine hygiene products listed above are classified under heading 96.19 along with the sanitary belt, which is classified under 6212.90.00.

4. The use of the GST Status Code “57” to exempt GST/HST has been expanded to include these types of feminine hygiene products and the description for the code will now read “Medical and assistive devices as enumerated in Part II and feminine hygiene products as proposed to be enumerated in Part II.1, both of Schedule VI.”

5. The GST and the HST will not be removed from deodorants, douches, sprays, syringes and feminine wipes.

6. To determine whether similar goods qualify for the rebate, you may call the GST/HST Rulings Centre at **1-800-959-8287** or request a written ruling or interpretation. If the physical location of your business is in Quebec, contact Revenu Québec, at **1-800-567-4692**.

7. To obtain the exemption from GST/HST, it is necessary to input the GST status code “57” in the Rate of GST field (Field 35) on the Form [B3-3, Canada Customs Coding Form](#), used to import the goods.

8. For certainty regarding the tariff classification of a product, importers may request an advance ruling on tariff classification. Details on how to make such a request can be found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).

9. For more information regarding tariff classification, 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: **1-866-335-323**.