

Sales Taxes Applicable to Transportation Charges

EFFECTIVE 01-Jul-2010

SHIPMENT DESTINATION													
	BC	AB	SK	MB	ON	PQ	NB	NF	NS	NT, NU, YT	PE	USA	
SHIPMENT ORIGIN	BC	H 12%	G 5%	G 5%	G 5%	H 13%	G 5%	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	AB	H 12%	G 5%	G 5%	G 5%	H 13%	G 5%	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	SK	H 12%	G 5%	G 5%	G 5%	H 13%	G 5%	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	MB	H 12%	G 5%	G 5%	G 5%	H 13%	G 5%	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	ON	H 12%	G 5%	G 5%	G 5%	H 13%	G 5%	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	PQ	H 12%	G 5%	G 5%	G 5%	H 13%	G 5% Q 7.5% ¹	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	NB	H 12%	G 5%	G 5%	G 5%	H 13%	G 5%	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	NF	H 12%	G 5%	G 5%	G 5%	H 13%	G 5%	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	NS	H 12%	G 5%	G 5%	G 5%	H 13%	G 5%	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	PE	H 12%	G 5%	G 5%	G 5%	H 13%	G 5%	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	NT, NU, YT	H 12%	G 5%	G 5%	G 5%	H 13%	G 5%	H 13%	H 13%	H 15%	G 5%	G 5%	NIL
	USA	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Legend: H Harmonized Sales Tax - (a blend of the applicable Provincial Sales Tax and the Federal Goods and Services Tax)

G Federal Goods and Services Tax

Q Quebec provincial sales tax (TVQ) - which is compounded on top of the Federal GST (*applies only on INTRA-Quebec shipments*)

¹ Compounded on GST