



VAT Standard rate

The standard VAT (GST) rate in Canada in 2024 is 5%.

Goods and Services Tax is set at a country level and it is 5%. Canada consists of 10 provinces. Some provinces have also PST (provincial sales tax) or RST. For example VAT rate (HST- harmonized sales tax) for Ontario is 13% = 5% GST +8% PST. Out-of-country sellers after VAT registration in Canada need to calculate GST or HST according to customer location.

Here is a table of GST/HST rates for all Canadian provinces.

	Formula	Rate
Alberta	GST	5
British Columbia	GST	5
Manitoba	GST	5

New Brunswick	HST	15
Newfoundland and Labrador	HST	15
Northwest Territories	GST	5
Nova Scotia	HST	15
Nunavut	GST	5
Ontario	HST	13
Prince Edward Island	HST	15
Quebec	GST	5

[Saskatchewan](#)

GST

5

Yukon

GST

5

Threshold

If your business meets the definition of “cross-border digital products and services” and the threshold exceeds \$30,000 CAD, you must [register for the GST/HST](#).

E-services list

downloads or streaming of music, games, and other media;
software, apps, SaaS, or other website subscriptions;
ebooks and some newspaper subscriptions;
application hosting and data warehousing;
telecom services.

Pieces of evidence

To determine the bid correctly, it is necessary to establish the location of the client. To do this, it is essential to accurately establish two proofs of the customer’s location, such as

the home address of the customer;
the business address of the customer;
the billing address of the customer;
the Internet Protocol address of the device used by the customer or similar data obtained through a geolocation method;
payment-related information of the customer or other information used by the payment system;

the information from a subscriber identity module, or another similar module, used by the customer;
the place at which a landline communication service is supplied to the customer;
any other relevant information that the Minister may specify.

Registration procedure

To register, you need to fill out an application and send it by fax or mail.

Tax representative

The appointment of a tax representative is not a prerequisite.

GST filing and payment

The deadline is the end of the month after the end of the reporting period (as rule – quarterly).

Penalties

If you do not file a return after an official request from the tax authority, the fine can be up to 250,000 Canadian dollars.

Keeping records

Six years.