
IMPORTS

Under the GST, most imported goods are taxed at the time of importation or, if applicable, when the goods are removed from a bonded warehouse, based on the duty-paid value of the goods.

Services and intangible or intellectual property imported into Canada by GST-registered companies are not subject to GST, provided they are for use exclusively in the commercial activities of the importer.

Direct-mail importers generally do not have to apply to register. However, they may voluntarily do so in order to claim input tax credits on business inputs.

In the case of direct-mail importers of books, periodicals and other printed publications, the non-resident supplier who has registered will charge GST to Canadian recipients; GST will not, therefore, apply to the printed materials at time of importation, thus avoiding possible delays at the border. Foreign publications are therefore taxed in the same way as Canadian-produced publications.