

tax is deducted automatically on the monthly statements of account. However, cash purchases of gasoline are not subject to exemption from, or refund of, provincial retail sales tax paid at the point of sale.

In Quebec, diplomatic and consular officers performing their functions in Quebec are eligible for refund of provincial retail sales tax on gasoline purchased for their personal use. Information and forms may be obtained from the Office of Protocol of the Ministry of International Relations of Quebec.

For information on exemption from provincial retail sales tax on gasoline in the other Provinces the diplomatic or consular mission should contact the provincial offices of protocol.

Spirits, Wine, and Beer

Administrative procedures for obtaining exemption on purchases of spirits, wine, and beer differ from one Province to another.

In Ontario, diplomatic and consular officers may purchase, exempt from provincial retail sales tax, imported spirits, wine, and beer from designated outlets of the Liquor Control Board of Ontario, Canadian spirits and wine directly from the distilleries and the wineries, and Canadian beer from designated outlets of the Brewers' Retail Stores. Information may be obtained from the Office of Protocol of the Department of External Affairs or the provincial Office of Protocol Services.

In Quebec, diplomatic and consular officers may purchase with refund of provincial retail sales tax, imported and Canadian spirits, wine, and beer from designated outlets of the Quebec Liquor Corporation. Information may be obtained from the provincial office of protocol.

In British Columbia, diplomatic and consular officers may purchase, exempt from provincial retail sales tax, imported spirits, wine, and beer through the Regional Collector of Customs and Excise of the Department of National Revenue in Vancouver, and Canadian spirits, wine, and beer directly from the distilleries and the wineries. Information may be obtained from the provincial office of protocol.

For information on exemption from provincial retail sales tax on spirits, wine, and beer in the other Provinces the diplomatic or consular mission should contact the provincial offices of protocol.