
TRAVEL

Within Canada

The GST applies to fares for travel by most modes of commercial transportation in Canada (i.e. taxi, bus, train, ship, aircraft, etc.). However, transit service fares and bridge, road and ferry tolls are exempt from GST.

Beyond Canada

No GST is charged for fares covering international air travel except for travel to and from the continental U.S. (i.e. exclusive of Hawaii) and the islands of St-Pierre and Miquelon.

For transborder air travel to and from the continental U.S., and St-Pierre and Miquelon, GST will apply to all tickets purchased in Canada. But tickets purchased outside Canada are taxed only if the first flight originates in Canada.

Domestic (in-Canada) legs of international trips are not subject to GST. For example, a train trip from Windsor to Toronto to connect with a flight to Paris qualifies as completely tax-free if it is part of a continuous journey.