



The HST Blog

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Can I Get GST/HST Back on Goods I Bought in Canada and Exported?

This is a question we get asked regularly. It is not always an easy question to answer.

Subsection 252 (1) of the Excise Tax Act (the "GST/HST Legislation") provides that if a non-resident is the recipient of a supply of tangible personal property (i.e., goods) acquired by the person for use primarily outside Canada, the person may receive a rebate of the GST/HST if the person exports the goods within 60 days. There are a number of caveats to this general rule:

- 1) the non-resident person must have evidence that they exported the good within 60 days of acquiring the good;
- 2) the non-resident person must have evidence that they were the recipient of the good (e.g., someone else did not buy it);
- 3) the non-resident person must have evidence of the amount of GST/HST paid;
- 4) the consideration payable for the supplies exceeds \$50;
- 5) the non-resident person must file the correct refund application within 1 year of exporting the good;
- 6) the person claiming the rebate is a non-resident at the time the rebate is claimed;
- 6) the good must not have been consumed in Canada (e.g., rebates are not available for food, drinks, concert tickets, etc.); and
- 7) the good is not an excisable goods, gasoline, diesel fuel or other motive fuel (other than certain exceptions).

There are special rules that allow for the assignment of a rebate to the supplier of the goods. We won't confuse things by getting into this scenario.

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LexSage Professional Corporation
The Gooderham "Flatiron" Building | 49 Wellington Street East | Suite 501

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Can I Get GST/HST Back on Goods I Bought in Canada and Exported? : The HST Blog:

| Toronto, ON M5E 1C9 |

(t)

416-307-4168

| (f)

416-760-8999