

Canada Revenue Agency

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Exported goods

Goods (other than excisable goods such as beer and tobacco) that are ordinarily GST/HST [taxable supplies](#) may be [zero-rated](#) if they are exported from Canada. This means that you do not charge the GST/HST on taxable sales if you deliver the goods or make them available to a purchaser outside Canada.

When the purchaser takes delivery of the goods in Canada, you do **not** charge the GST/HST if the following **conditions** are met:

- the purchaser is not a consumer (a consumer is usually an individual who is buying the goods for his or her personal use);
- the purchaser exports the goods as soon as is reasonable in the circumstance after you deliver them;
- the purchaser does not buy the goods to consume, use, or supply in Canada before exporting them;
- after buying the goods and before exporting them, the purchaser does not further process, transform, or alter the goods in Canada, unless it is reasonably necessary or incidental to transport them;
- you keep satisfactory evidence, for audit purposes, that the purchaser has exported the goods; and
- if the [property](#) being exported is electricity, crude oil, natural gas, or any good that can be transported by means of a wire, pipeline, or other conduit, the purchaser is not registered for GST/HST purposes.

If the above conditions for zero-rating **are not met**, you have to charge and the purchaser has to pay the GST/HST on taxable supplies.

Note

A [non-resident](#) purchaser (other than a consumer) can apply for a rebate to recover the tax paid on qualifying goods (other than excisable goods, wine, and gasoline) exported from Canada. To qualify for the GST/HST rebate, the non-resident purchaser has to export the goods from Canada within 60 days of delivery, as well as meet other conditions. For more information, see [Guide RC4033, General Application for GST/HST Rebates](#), and [Form GST189, General Application for Rebate of GST/HST](#).

A purchaser who is registered for GST/HST purposes can apply for authorization to issue an export certificate, which, when provided to the supplier, will cause the goods to be zero-rated. For more information, see [GST/HST Memoranda Series Chapter 4-5-2, Exports - Tangible Personal Property](#).

Forms and publications

- [Guide RC4033, General Application for GST/HST Rebates](#)
- [Form GST189, General Application for Rebate of GST/HST](#)
- [GST/HST Memoranda Series Chapter 4-5-2, Exports - Tangible Personal Property](#)

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