

**List 4 – Goods and Services Tax Status Codes and Explanations (codes also apply for purposes of the Harmonized Sales Tax)**

**Code 48 Applies to goods that are non-taxable as prescribed publications imported in accordance with the Publications Supplied by a Non-resident Registrant Regulations (Memorandum D5-1-13, Publications Imported by Mail or Courier).**

**Code Explanation**

48 Publications that are prescribed property in the *Publications Supplied by a Non-resident Registrant Regulations* that are sent by mail or courier by a non-resident registered person.

**Code 49 Applies to goods that are non-taxable by virtue of Section 10 of Schedule VII to the Excise Act.**

49 Money or certificates or other documents evidencing a right that is a financial instrument.

**Code 50 Applies to goods prescribed by the Value of Imported Goods (GST/HST) Regulations, made pursuant to Subsection 215(2) of the Excise Tax Act, these Regulations prescribe the manner of determining the value of goods imported in certain circumstances.**

50 This code does not provide non-taxable status for imported goods; this is not an exemption code. The code is only for those cases where the value of the goods for purposes of calculating the GST/HST payable on importation may be determined under the Regulations.

**Codes 51 to 55 Apply to goods that are non-taxable by virtue of Sections 1 to 5.1 of Schedule VII to the Excise Tax Act.**

51 Goods that are classified under heading numbers 98.01, 98.02, 98.03, 98.04, 98.05, 98.06, 98.07, 98.10, 98.11, 98.12, 98.15, 98.16, in the *Customs Tariff*, to the extent that the goods are not subject to duty under that Act, but not including goods that are classified under tariff item 9804.30.00 of that Chapter.

52 Medals, trophies, and other prizes, not including usual merchantable goods that are won outside Canada in competitions, that are bestowed, received, or accepted outside Canada or that are donated by persons outside Canada, for heroic deeds, valour, or distinction (Section 2 of Schedule VII).

53 Printed matter that is to be made available to the general public, without charge, for the promotion of tourism, where imported by or on the order of a foreign government, or an agency or representative thereof; or where imported by a board of trade, chamber of commerce, municipal or automobile

association, or similar organization to which it was supplied for no consideration, other than shipping and handling charges (Section 3 of Schedule VII).

54 Goods that are imported by a charity or a public institution in Canada and that have been donated to the charity or institution (Section 4 of Schedule VII).

55 Goods that are imported by a particular person where:  
(a) the goods are supplied to the particular person by a non-resident person for no consideration, other than shipping and handling charges, as replacement parts and/or replacement property under a warranty in respect of tangible personal property (Section 5 of Schedule VII); or

(b) the good is defective and is replaced by a replacement good under warranty for no additional consideration, other than shipping and handling charges, and is exported in place of the original defective good (Section 5.1 of Schedule VII, effective on February 28, 2000).

**Codes 56 to 65 Apply to goods that are non-taxable by virtue of Section 6 and 7 of Schedule VII.**

56 Prescription drugs and biologicals described in Part I of Schedule VI.

57 Medical and assistive devices as enumerated in Part II of Schedule VI.

59 Food or beverages for human consumption (including sweetening agents, seasonings, and other ingredients to be mixed with or used in the preparation of such food or beverages) as provided in Section 1 of Part III of Schedule VI but excluding: wine, spirits, beer, malt liquor, or other alcoholic beverages; carbonated beverages; non-carbonated fruit juice beverages or fruit-flavoured beverages containing less than 25% by volume of a natural fruit juice or combination of natural fruit juices; candies; confectionery; snack foods, and snack mixtures, salted nuts and salted seeds; granola products; ice lollies, fruit bars, rolls, or drops; ice cream, ice milk, sherbet, frozen yogurt or frozen pudding all in single servings; sweetened baked goods in quantities of less than six single servings; pudding or beverages (other than unflavoured milk) in individual single servings other than when prepared and packaged specially for consumption by babies; prepared salads; sandwiches and similar products; platters of cheese, cold cuts, fruit or vegetables, and other arrangements of prepared food; unbottled water.

60 Goods related to agriculture and fishing as enumerated in Part IV of Schedule VI but not including property that is provided by *Agriculture and Fishing Property (GST/HST) Regulations* pursuant to Section 10 of that Part.

- 61 Goods related to agriculture and fishing which are provided for by the *Agriculture and Fishing Property (GST/HST) Regulations* pursuant to Section 10 of Part IV of Schedule VI but not including fishing boats purchased for use in the commercial fisheries.
- 62 Fishing boats purchased for use in the commercial fisheries, are provided for by the *Agriculture and Fishing Property (GST/HST) Regulations* pursuant to Section 10 of Part IV of Schedule VI.
- 63 Goods for the use of the Governor General as provided by Section 1 of Part VIII of Schedule VI.
- 64 Goods for use in the construction of a bridge or tunnel that crosses the boundary between Canada and the United States when imported by an international bridge or tunnel authority as provided for by Section 2 of Part VIII of Schedule VI.
- 65 Goods other than prescribed goods in the *Mail and Courier Imports (GST/HST) Regulations* that are sent to the recipient of the goods at an address in Canada by mail or courier and the value of which is not more than \$20 as provided for by Section 7 of Schedule VII.
- Code 66 Applies to goods that are prescribed under the *Non-taxable Imported Goods (GST) Regulations* made pursuant to Section 8 of Schedule VII.**
- 66 Prescribed goods imported in prescribed circumstances and under prescribed terms and conditions as provided for by section 8 of Schedule VII. The only goods that are prescribed are those in the *Non-Taxable Imported Goods (GST) Regulations*. To qualify for non-taxable status on importation, the goods must meet the terms, conditions, and circumstances that are specified in the *Non-Taxable Imported Goods (GST) Regulations*. Additionally, certain goods must also satisfy the requirements of the *Temporary Importation (Tariff Item No. 9993.00.00) Regulations*.
- Codes 67 to 85 Apply to goods that are non-taxable by virtue of an Act to Parliament other than the *Excise Tax Act*.**
- 67 Goods for the personal use of foreign representatives and their dependents, members of the administrative and technical staff of diplomatic missions and their dependents, consular employees and their dependents, and senior officials of international organizations and their dependents.
- 68 Goods for the official use of diplomatic missions, consular posts, and international organizations.
- 69 Furniture, personal effects, and a motor vehicle for the personal use of members of the Visiting Forces and their dependent spouses and children, on their first arrival in Canada.
- 70 Goods for the exclusive use of the Visiting Forces.
- 71 Goods imported by the government of the province of Alberta.
- 72 Goods imported by the government of the province of British Columbia.
- 73 Goods imported by the government of the province of Manitoba.
- 74 Goods imported by the government of the province of Newfoundland and Labrador.
- 75 Goods imported by the government of the province of New Brunswick.
- 76 Goods imported by the government of the province of Nova Scotia.
- 77 Goods imported by the government of the province of Ontario.
- 78 Goods imported by the government of the province of Prince Edward Island.
- 79 Goods imported by the government of the province of Quebec.
- 80 Goods imported by the government of the province of Saskatchewan.
- 81 Goods imported by the government of the Northwest Territories.
- 82 Goods imported by the government of the Yukon Territory.
- 83 Goods which were previously imported temporarily and were subject to full GST at that time, and which are being reimported by the same importer.
- 84 Containers that, because of regulations made under paragraph 129(a) of the *Customs Tariff*, may be imported free of customs duties.
- 85 Goods imported by the government of Nunavut.