

COVID-19 Commercial Update to Industry Stakeholders December 8, 2020

KEY MESSAGE

The Government of Canada proposes to temporarily relieve supplies of certain face masks and face shields from the Goods and Services Tax / Harmonized Sales Tax.

Key Issues

GST/HST relief for the importation of face masks and face shields

The CBSA published [Customs Notice 20-34](#) to provide information on the [Legislative Proposals to Amend the Excise Tax Act](#), where, in support of public health during the COVID-19 pandemic, the Government of Canada proposes to temporarily relieve (i.e., zero rate) supplies of certain face masks and face shields from the Goods and Services Tax / Harmonized Sales Tax (GST/HST).

This proposed temporary relief is applicable for goods that meet the requirements found in the Custom Notice paragraph 3, which are imported after December 6, 2020. The relief will only be in effect until their use is no longer broadly recommended by public health officials for the COVID-19 pandemic, at which time CBSA will issue an updated Customs Notice.

For more information you are invited to call the Border Information Service (BIS) at 1-800-461-9999 (accessible within Canada and the United States). If calling outside Canada and the United States: 204-983-3500 or 506-636-5064. Long distance charges will apply. Our automated telephony service provides general information in English and French on CBSA programs, services and initiatives through recorded scripts. Live agents are also available to assist you from 6 am to 10 pm (eastern daylight time), 7 days a week. TTY is also available within Canada: 1-866-335-3237. Alternatively, you may send your enquiries to the following address: contact@cbsa.gc.ca.

Other Sources of Information

- Official updates on COVID-19 are available on the [Government of Canada website](#).

Contacts

If you have any follow-up questions, please send to the BCCC at BCCC-CCACF@CBSA-ASFC.GC.CA

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