



# ONTARIO Tax Instructions

PST applies to prices before the addition of GST



## Orders Delivered

### Local delivery (local customer or direct non-wire service/retail florist phone call)

Flowers	\$value + 8% PST + 5% GST
Delivery Charge	\$value + 8% PST + 5% GST

### ONTARIO

Flowers + Delivery	\$value + 8% PST + 5% GST
Transmission Charge	\$value + 8% PST + 5% GST

### ATLANTIC (Nova Scotia – New Brunswick – Newfoundland/Labrador)

Flowers + Delivery	\$value + 13% HST (no PST)
Transmission Charge	\$value + 5% GST (no PST)

### BC – SK – AB – MB – PQ – PEI

Flowers + Delivery	\$value + 5% GST (no PST)
Transmission Charge	\$value + 5% GST (no PST)

Note: PQ florists must reduce the value of the order by the amount of the QST. Make your customer aware. Suggest approximately 10% additional value.

### OUTSIDE OF CANADA

Flowers + Delivery	\$value - Tax exempt
Transmission Charge	\$value + 5% GST (no PST)

### **Order In** (PST is not assessed on incoming wire orders. GST is assessed)

WITHIN CANADA	flowers + delivery = 100% of value given
OUTSIDE CANADA (USD\$)	flowers + delivery = (value given + exchange) x 93.48%
OUTSIDE CANADA (CDN\$)	flowers + delivery = value given x 93.48%