

Jan 2025

# Canada Tax Requirements- Suppliers

# Canada Taxation

There are four tax types that are available in Canada:

- Goods-and-Sales Tax (GST)
- Harmonized Sales Tax (HST)
- Provincial Sales Tax (PST)
- Quebec Sales Tax (QST)

Province/Territory	Type	GST (%)	PST (%)	Total Tax Rate (%)
Alberta	GST	5	0	5
British Columbia	GST + PST	5	7	12
Manitoba	GST + PST	5	7	12
New Brunswick	HST	5	10	15
Newfoundland and Labrador	HST	5	10	15
Northwest Territories	GST	5	0	5
Nova Scotia	HST	5	10	14
Nunavut	GST	5	0	5
Ontario	HST	5	8	13
Prince Edward Island	HST	5	10	15
Quebec	GST + PST	5	9.975	14.975
Saskatchewan	GST + PST	5	6	11
Yukon	GST	5	0	5

# Canada Taxation

**There are four multiple taxes for Canada to choose from in the Coupa Supplier Portal.**

<b>Province/Territory</b>	<b>Tax Code</b>
British Columbia (PST 7% + GST 5%) -12.0%	PST- 12.0%
Manitoba (12)	PST- 7.0%
Quebec (QST 9.975% + GST 5%)	QST- 14.975%
Saskatchewan (11)	PST- 6.0%

# Application of Tax

Legal Entity	Coupa Tax Requirement
United States	Tax will apply on the header level
Canada	Tax will apply on the line-level

# Invoicing Through Coupa- US

## If Legal Entity is United States-

- Supplier should apply tax on a header level
- Select the Tax Description from dropdown list

Lines ☐ Line Level Taxation

Type	Description	Price	
	OBO PO Change with r	1,000.00	1,000.00 <span style="color: red;">✖</span>

  

<b>PO Line</b> US120000121152-1 <span style="color: blue;">🔍 Clear</span>	<b>Service/Time Sheet Line</b> None	<b>Contract</b> ▼	<b>Credit Line</b> None <span style="color: blue;">🔍</span>
<b>Supplier Part Number</b> <input type="text"/>	<b>Supplier Location</b> None	<b>HSN/SAC Code</b> <input type="text" value="Select"/> <span style="color: blue;">▼</span> <small>Use only for India invoices</small>	<b>Item Description2</b> None

**Billing**  
12090-537000-240101-901081-TAKED--12090-12TKDFMMA001-20\_0201\_GREF-SUBCN

+ Add Line   + Pick lines from PO   + Pick lines from Contract

Totals & Taxes	
Lines Net Total	1,000.00
Shipping	<input type="text"/>
Handling	<input type="text"/>
Misc	<input type="text"/>
Tax	<input type="text" value="0.000"/> % <input type="text" value="0.000"/>
Total Tax	0.00
Net Total	1,000.00
<b>Total</b>	<b>1,000.00</b>

# Invoicing Through Coupa- Canada

**If Legal Entity is Canada-**

- Supplier should apply tax on a line level
- Select the Tax Type from dropdown list
- Then select the Tax Rate from the drop down

**Multiple Taxation**

- Supplier should select GST Tax type if they want to issue combo tax code for British Columbia (GST + PST), Manitoba (GST + PST) and Saskatchewan (GST + PST)
- Supplier should select QST for Quebec (GST + QST)

☰ Lines

Type	Description	Price	
	HVAC - Too Hot/Too Cc	500.00	500.00 <span style="color: red;">✕</span>

**PO Line**  
CA200000045465-1 🔍 Clear

**Service/Time Sheet Line**  
None

**Contract**  
▼

**Credit Line**  
None 🔍

**Supplier Part Number**

**Supplier Location**  
None

**HSN/SAC Code**  
Select ▼  
Use only for India invoices

**Item Description2**  
None

**Billing**

**Tax** Tax

GST

HST

PST

QST

▼

**Tax Rate** ▼

**Tax Amount** ▼

**Tax Reference**

Tax Type	Tax Rate	Tax Amount
PST ▼	13.0% ▼	65.00
+		
	13.0%	
	12.0%	
	11.0%	