

Newegg Canada Marketplace Sales Tax and Environmental Fee (EHF) Collection Guidelines

In order to comply with the Canada Revenue Agency regulations in collecting Canadian Federal Goods and Services Tax (GST), Provincial Sales Tax (PST)/Quebec Sales Tax (QST), or Harmonized Sales Tax (HST), all Newegg Canada Marketplace Sellers are responsible to set up how the tax is collected based on below sales tax collection guidelines effective **May 20, 2020**.

Seller who operates business and order fulfillment center within Canada:

Seller is required to provide Federal and Province Registration Numbers in Seller Portal and Newegg Canada will collect GST, PST/QST, or HST based on the registration numbers provided for customer orders placed on Newegg Canada website depending on which province or territory the order is shipped to. Newegg will then remit all taxes collected from customer orders to seller according to Newegg Canada Marketplace payment terms and seller will be responsible to remit all taxes to appropriate tax authorities.

Seller who operates business outside of Canada but operates order fulfillment center in Canada:

Seller will follow the same guideline as Seller who operates business and order fulfillment center within Canada stated above.

Seller who operates business and order fulfillment center outside of Canada:

Newegg Canada will not collect GST, PST/QST, or HST for customer orders placed on Newegg Canada if Federal and Province Registration Numbers are not provided in Seller Portal.

If seller has already registered and obtained Federal and Province Registration Numbers, seller will have option to provide the registration numbers in Seller Portal and Newegg Canada will collect GST, PST/QST, or HST for customer orders based on the registration numbers provided depending on which province or territory the order is shipped to. Newegg Canada will then remit all taxes collected from customer orders to seller according to Newegg Canada Marketplace payment terms and seller will be responsible to remit all taxes to appropriate tax authorities.

GST, PST/QST, or HST collection for Shipped by Newegg (SBN) orders:

For any Shipped by Newegg (SBN) order, Newegg Canada will collect GST, PST/QST, or HST based on Federal and Province Registration Numbers seller provided in Seller Portal depending on which province or territory the order is shipped to. Newegg will then remit all taxes collected to seller according to Newegg Canada Marketplace payment terms and seller will be responsible to remit all taxes to appropriate tax authorities.

Newegg Canada will not collect any sales GST, PST/QST, or HST if Federal and Province Registration Numbers are not provided in Seller Portal.

Environmental Handling Fee (EHF) collection guidelines:

Newegg will collect Environmental Handling Fee (EHF) which includes Battery Recycling Fee, Tire Recycling Fee, Environmental Recycling Fee, and Eco Fee for applicable product purchased by customer on Newegg Canada website based on Federal and Province Registration Numbers seller provided in Seller Portal. Newegg will then remit all Environmental Handling Fee (EHF) collected to seller according to Newegg Canada Marketplace payment terms and seller will be responsible to remit Environmental Handling Fee (EHF) to appropriate Canadian Government Authorities.

If Federal and Province Registration Numbers are not provided in Seller Portal, Newegg Canada will still collect Environmental Handling Fee (EHF) for applicable product purchased by customer and Newegg Canada will be responsible to remit Environmental Handling Fee (EHF) to appropriate Canadian Government Authorities

GST/HST Rates in each Province or Territory:

Province	GST/HST Rate
Alberta	5%
British Columbia	5%
Manitoba	5%
New Brunswick	15%
Newfoundland and Labrador	15%
Northwest Territories	5%
Nova Scotia	15%
Nunavut	5%
Ontario	13%
Quebec	5%
Prince Edward Island	15%
Saskatchewan	5%
Yukon	5%

Detailed information for taxes collected from customer orders will be available in [Seller Portal](#) for your review. For additional information regarding Canadian Federal Goods and Services Tax (GST) or Harmonized Sales Tax (HST), please visit [Canada Revenue Agency \(CRA\)](#) or contact [Newegg Marketplace Support](#) for any question.