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# REVENUE TAX

# NOTICE

RTN: 116

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### For Historical Reference Only

Effective April 1, 2013, the Province of Prince Edward Island adopted the harmonized sales tax (HST). HST replaces the former provincial revenue sales tax (PST). The information provided on the PST is presented for historical reference only. Please refer to the [Canada Revenue Agency](#) for assistance with the application of the HST.

### TAX APPLICATION - OUT-OF-PROVINCE VISITORS

Prince Edward Island revenue tax (PST) is due and payable by the consumer of taxable goods at the time of the sale of the taxable goods.

Visitors to Prince Edward Island who purchase and take possession of taxable goods are required to pay Prince Edward Island revenue tax (PST) on the GST included retail selling price of the goods. The Prince Edward Island [Revenue Tax Act](#) has NO provision for the refund of revenue tax (PST) to non-resident purchasers and consumers.

Prince Edward Island revenue tax (PST) is not due and payable on taxable goods purchased from a vendor in Prince Edward Island by a non-resident when such goods are shipped by the vendor to the non-resident purchasers home address.

The Prince Edward Island vendor must keep a record of the shipment of the goods including the name, the proper mailing address and the telephone number of the non-resident purchaser of the taxable goods to justify the non-collection of Prince Edward Island revenue tax (PST).

#### **Any inquiries regarding this sales tax application should be address to:**

Taxation and Property Records Division  
Finance, Energy and Municipal Affairs  
P.O. Box 1330  
Charlottetown, PE  
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This notice is prepared for information purposes only, and should not be considered a substitute for the applicable statutes. Should there be any conflict between the contents of this notice and the statutes, the statutes shall prevail.

PRINCE EDWARD ISLAND