

Canadian Customs Duty and GST Information

Canadian Customs - Duty and GST Information for Imported Goods

The following is a list of the tariff numbers of, and the duty and GST payable on, commonly imported orthodontic goods. The list is not complete and for additional information or updated rates, please contact: the Tariff Information Department of Canada Customs at telephone number 604 666-6031.

| Goods | Tariff Number | Duty (%) | GST (%) |
|-----------------------------------|---------------|----------|---------|
| Abrasive wheels-points | 9018.90.00.00 | Free | 6 |
| Acrylics and tray materials | 3906.90.00.90 | 12.5 | 6 |
| Alloy, amalgams | 3006.40.90.00 | 12.5 | 6 |
| Anaesthetic, dental in cartridges | 3004.90.99.19 | 9.5 | 6 |
| , with epinephrine | 3004.90.99.19 | 9.5 | 0 rated |
| Anaesthetic syringes | 9018.31.00.00 | Free | 6 |
| Appliance boxes | 4202.92.90.90 | 10.1 | 6 |
| Arch wires, preformed | 9018.90.00.00 | Free | 6 |
| Arch wire | 9021.29.10.00 | Free | 6 |
| Articulating paper | 4823.20.90.00 | 10.2 | 6 |
| Articulators and face bows | 9018.90.00.00 | Free | 6 |
| Bite wafers, wax | 3406.00.20.00 | 6.5 | 6 |
| Buffing wheels, cotton | 5911.90.90.00 | 19.1 | 6 |

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| Cements | 3006.40.10.10 | Free | 6 |
| Composite filling material, including temporary cement | 3006.40.90.00 | 12.5 | 6 |
| Cotton pellets/rolls | 5601.21.20.00 | 22.5 | 6 |
| Crowns, bridges, dentures etc., (dental prostheses) | 9021.29.20.00 | 10.2 | 0 rated |
| Dental chairs/units | 9402.10.10.10 | Free | 6 |
| Dental instruments | 9018.90.00.54 | Free | 6 |
| Dental stone or plaster | 2520.20.10.00 | Free | 6 |
| Developer and fixer | 3606.90.00.00 2551 | Free | 6 |
| Fluoride solutions, gels etc. | 3306.90.00.90 | 12.2 | 6 |
| Hand pieces and parts | 9018.90.00.54 | Free | 6 |
| Hypodermic needles | 9018.90.00.00 | Free | 6 |
| Impression materials | 3406.00.20.00 | 6.5 | 6 |
| Instruments | 9018.90.00.00 | Free | 6 |
| Matrix bands | 9018.90.00.00 | Free | 6 |
| Model trimmer | 8464.10.90.90 | 9.2 | 6 |
| Models, dental | 9023.00.00.00 | Free | 6 |
| Napkins, not paper | 3005.90.92.00 | 16.5 | 6 |
| Orthodontic bands | 9018.90.00.00 | Free | 6 |

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| Orthodontic brackets | 9018.90.00.00 | Free | 6 |
| Orthodontic removable appliances | 9018.90.00.00 | Free | 0 rated |
| Orthodontic functional appliances | 9018.90.00.00 | Free | 0 rated |
| Orthodontic head gears, and cases | 9018.90.00.00 | Free | 6 |
| Paper products, towels, cups, napkins etc. | 4823.60.00.90 | 10.2 | 6 |
| Pins and posts | 9018.90.00.00 | Free | 6 |
| Plastic products, cups | 3924.10.90.30 | 13.6 | 6 |
| , surgical drapes, etc. | 3924.90.90.59 | 13.6 | 6 |
| Pumice | 2513.19.00.00 | Free | 6 |
| Printed material, instructions for patients | 4901.99.91.00 | Free | 6 |
| Retraction materials | 3006.40.10.10 | Free | 6 |
| Rubber ligatures | 9018.90.00.00 | Free | 6 |
| Rubber, Rubber dam, tubing etc. | 4014.90.00.90 | 10.3 | 6 |
| Screws, Star etc. | 3006.40.10.20 | Free | 6 |
| Screws, expansion | 9018.39.00.00 | Free | 6 |
| Sterilizers | 8419.20.10.00 | Free | 6 |
| Sterilizing solutions | 3808.40.20.90 | Free | 6 |
| Stools, dental | 9402.90.90.80 | 10 | 6 |
| Teeth, artificial | 9021.21.00.00 | Free | 0 rated |

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| Toothbrushes | 9603.21.00.00 | 6.9 | 6 |
| Toys | 9503.30.00.20 | 12.6 | 6 |
| Wax, casting | 3406.00.30.00 | Free | 6 |
| , impression | 3406.00.20.00 | 6.5 | 6 |
| , inlay, utility, sticky | 3406.00.20.00 | 6.5 | 6 |
| X-ray, machines and parts | 9022.11.00.00 | Free | 6 |
| , solutions | 3606.90.00.00 2551 | Free | 6 |
| , aprons and shields | 6210.10.00 1000 | Free | 6 |