
Explanatory Notes to Legislative Proposals Relating to Sales Tax

Published by
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Minister of Finance

May 2015



Department of Finance
Canada

Ministère des Finances
Canada

Preface

These explanatory notes are provided to assist in an understanding of legislative proposals relating to sales tax. These explanatory notes describe these proposed amendments for the assistance of Members of Parliament, taxpayers and their professional advisors.

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These notes are intended for information purposes only and should not be construed as an official interpretation of the provisions they describe.

Table of Contents

Clause in Legislative Proposals	Section Amended	Topic	Page
Legislative Proposals Relating to Sales Tax			
Excise Tax Act			
1	VI/II.1/1	Feminine Hygiene Products	4

Excise Tax Act

Clause 1

Feminine Hygiene Products

ETA

Sch. VI, Pt. II.1, section 1

New section 1 of Part II.1 of Schedule VI to the *Excise Tax Act* has the effect of zero-rating a supply of a product that is marketed exclusively for feminine hygiene purposes and is a sanitary napkin, tampon, sanitary belt, menstrual cup or other similar product.

New section 1 applies to any supply made on or after July 1, 2015.