



GOODS AND SERVICES SUBJECT TO FULL HST

The goods and services noted below are new to PST taxation under the new Harmonized Sales Tax

- ✓ Dry Cleaning
- ✓ Cleaning Services
- ✓ Electricity and Heating (ie: natural gas / oil for home)
- ✓ Internet Access Services
- ✓ Home Maintenance or Repair Service Calls: electrician, plumber, carpenter
- ✓ Landscaping, Lawn Care and Private Snow Removal
- ✓ Hotel Rooms
- ✓ Taxis
- ✓ Camp Sites
- ✓ Travel Originating in Ontario: domestic air, rail, boat, bus
- ✓ Magazines Purchased by Subscription
- ✓ Home Renovations
- ✓ Private Resale of Car; including registration (now GST is added whereas was not prior to July 1st)
- ✓ Gasoline/Diesel
- ✓ New Homes over \$ 400, 000 (ones purchased as primary residences are eligible for rebate)
- ✓ Real Estate Commissions
- ✓ Massage Therapy Services
- ✓ Vitamins
- ✓ Green Fees for Golf

- ✓ Gym and Athletic Membership Fees
- ✓ Ballet, Karate, Trampoline, Hockey, Soccer Lessons, etc.
- ✓ Tickets for Live Theatre with Less than 3200 Seats
- ✓ Hockey Rink and Hall Rental Fees
- ✓ Fitness Trainer
- ✓ Hair Stylist/Barber
- ✓ Esthetician Services (manicure, pedicure, facial)
- ✓ Funeral Services
- ✓ Legal Fees
- ✓ Cigarettes and Other Tobacco Purchases
- ✓ Nicotine Replacement Products
- ✓ Hunting and Fishing Licenses

NOTE

The POS tax exemption will not apply to off-reserve sales of energy (electricity, natural gas), restaurant meals, catering services, gasoline, fuel, tobacco and alcoholic beverages. Purchasers will pay the 13% HST on these supplies.

For a complete detailed breakdown of the tax charges on the above goods & services please visit:

<http://www.rev.gov.on.ca/en/taxchange/pdf/taxable.pdf>

REMINDER

STATUS INDIANS THAT HAVE PAID THE 8% COMPONENT OF THE HST ON GOODS OR SERVICES THAT QUALIFY FOR EXEMPTION MAY CLAIM A REFUND BY SUBMITTING AN APPLICATION WITH ACCOMPANYING RESPECTIVE RECEIPTS BY MAIL TO THE ONTARIO MINISTRY OF REVENUE