



HST (Harmonized Sales Tax): Changes To Our Taxes

Items not found on this list, are taxed at 13% and will remain at 13%.
About 83% of consumer purchases will see no new tax under the HST.

Children's Clothing	No change - remains 5%
Children's Footwear	For footwear up to size 6 - remains 5%
Dry Cleaning Service	Yes - changes to 13%
Basic Groceries (e.g. - Dairy, Meat, Vegetables, etc.)	No HST
Qualifying Prepared Food and Beverages, \$4.00 or Less	No - remains 5%
Alcoholic Beverages	Yes, HST 13%
Municipal Water	No HST
Home Insurance	No changes - remains 8%
Electricity and Heating (e.g. - Natural Gas/Oil for Home)	Yes - changes to 13%
Internet Access Services	Yes - changes to 13%
Home Service Calls by Electrician/Plumber/Carpenter to maintain or repair only	Yes - changes to 13%
Landscaping, Lawn-Care and Private Snow Removal	Yes - changes to 13%
Municipal Public Transit	No HST
GO Transit	No HST
Hotel Rooms	Yes - changes to 13%
Taxis	Yes - changes to 13%
Camping Sites	Yes - changes to 13%
Books (including Audio Books)	No - remains 5%
Newspapers	No - remains 5%
Magazines Purchased by Subscription	Yes - changes to 13%
Home Renovations	Yes - changes to 13%
Child Car Seats and Booster Seats	No - remains 5%
Auto Insurance	No HST
Private Resale of Vehicles	Yes - changes to 13%
Gasoline/Diesel	Yes - changes to 13%
New Homes up to \$400,000	No changes to 5%
News Homes over \$400,000	Yes, 13%
Resale Homes	No HST
Real Estate Commissions	Yes - changes to 13%
Audiologist Services	No HST if offered by a practitioner of the service
Chiropractor Services	No HST if offered by a practitioner of the service
Physiotherapist Services	No HST if offered by a practitioner of the service
Pharmacist Dispensing Fees	No HST
Prescription Drugs	No HST
Some Medical Devices Includes walkers, hearing aids	No HST
Prescription glasses/contact lenses	No HST
Feminine Hygiene Products	No - remains 5%
Adult Incontinence Products	No HST
Diapers	No - remains 5%
Massage Therapy Services	Yes - changes to 13%
Vitamins	Yes - changes to 13%
Admissions to Professional Sporting Events	Combined rate going down to 13% from current 15%
Movie Tickets	Combined rate going down to 13% from current 15%
Music Lessons	No HST
Green Fees for Golf	Yes - changes to 13%
Gym and Athletic Membership Fees	Yes - changes to 13%
Ballet, Karaté, Trampoline, Hockey, Soccer Lessons, etc.	Yes - changes to 13%
Tickets for Live Theatre with 3,200 Seats or Less	Yes - changes to 13%
Condo Fees	No HST
Residential Rents	No HST
Hockey Rink and Hall Rental Fees	Yes - changes to 13%
Child Care Services	No HST
Legal Aid	No HST
Fitness Trainer	Yes - changes to 13%
Hair Stylist/Barber	Yes - changes to 13%
Esthetician Services (e.g. Manicures, Pedicures, Facials)	Yes - changes to 13%
Funeral Services	Yes - changes to 13%
Legal Fees	Yes - changes to 13%
Cigarettes and Other Tobacco Purchases	Yes - changes to 13%
Nicotine Replacement Products	Yes - changes to 13%
Mortgage Interest Costs	No HST
Most Financial Services	No HST



HAVE QUESTIONS?

To learn more about the HST visit www.ontario.ca/taxchange. You can also call 1.800.337.7222, teletypewriter (TTY) 1.800.263.7776. For more information, you can also contact the Canada Revenue Agency. Visit the CRA website at www.cra.gc.ca/harmonization or call 1.800.959.5525.

~ compiled by Bonnie Clarke, Political Advocacy Chair