Provincial Budget

What's taxable and what's not?

On April 1, 2013, the Harmonized Sales Tax (HST) will come into effect in Prince Edward Island.

1. What is the HST?

The federal 5% Goods and Services Tax (GST) will be combined with a reduced 9% Provincial Tax to create a single 14% Harmonized Sales Tax (HST).

2. What do I need to know about HST?

- The Province will NOT tax home heating oil or children's clothing and footwear.
- Most items purchased by Islanders will see a decrease in the taxes applied.
- · Low and modest income households will receive rebate cheques.
- HST will help business to grow and create more jobs here on the Island.

3. How will HST affect what I buy?

Examples of common products and services and how they will be affected by the HST

FOOD AND BEVERAGES	GST Rate	PST Rate	Total Tax Rate Under GST	Tax Rate After Move to HST
Basic groceries	No GST	No PST	No Tax	No HST No change
Snack foods	5.0%	10.50%	15.5%	14% (Decrease)
Prepared food	5.0%	10.50%	15.5%	14% (Decrease)
Restaurant meals	5.0%	10.50%	15.5%	14% (Decrease)
AROUND THE HOUSE				
Cleaning products	5.0%	10.50%	15.5%	14% (Decrease)
Laundry detergent, fabric softener	5.0%	10.50%	15.5%	14% (Decrease)
Furniture	5.0%	10.50%	15.5%	14% (Decrease)
Refrigerators and freezers	5.0%	10.50%	15.5%	14% (Decrease)
Computer software, excluding custom software	5.0%	10.50%	15.5%	14% (Decrease)
Custom software	5.0%	No PST	5.0%	14% Increase
Books	5.0%	No PST	5.0%	14% Increase
Audio books	5.0%	No PST	5.0%	14% Increase

Newspapers	5.0%	No PST	5.0%	14% Increase
Office supplies	5.0%	10.50%	15.5%	14% (Decrease)
School supplies	5.0%	No PST	5.0%	14% Increase
Landscaping materials	5.0%	10.50%	15.5%	14% (Decrease)
Linens	5.0%	10.50%	15.5%	14% (Decrease)
Tents, sleeping bags, camping supplies	5.0%	10.50%	15.5%	14% (Decrease)
Tools	5.0%	10.50%	15.5%	14% (Decrease)
Patio furniture	5.0%	10.50%	15.5%	14% (Decrease)
Pet food	5.0%	10.50%	15.5%	14% (Decrease)
Barbeques, lawnmowers, snowblowers, sprinklers	5.0%	10.50%	15.5%	14% (Decrease)
Toys (e.g., puzzles, games, action figures, dolls, playsets)	5.0%	10.50%	15.5%	14% (Decrease)
Craft supplies	5.0%	10.50%	15.5%	14% (Decrease)
Outdoor play equipment	5.0%	10.50%	15.5%	14% (Decrease)
Building materials (e.g., lumber, concrete mix)	5.0%	10.50%	15.5%	14% (Decrease)
Magazines purchased at retail	5.0%	10.50%	15.5%	14% (Decrease)
Magazines purchased by subscription	5.0%	No PST	5.0%	14% Increase
HOME SERVICES			-	
Cable television services	5.0%	10.50%	15.5%	14% (Decrease)
Cell phone services	5.0%	10.50%	15.5%	14% (Decrease)
Municipal water	No GST	No PST	No Tax	No HST No change
Home maintenance equipment (e.g., vacuums)	5.0%	10.50%	15.5%	14% (Decrease)
Telephone service	5.0%	10.50%	15.5%	14% (Decrease)
Repairs to goods	5.0%	10.50%	15.5%	14% (Decrease)
Cleaning services (e.g., housekeeping)	5.0%	No PST	5.0%	14% Increase
Electricity	5.0%	No PST	5.0%	14% Increase
Heating oil	5.0%	No PST	5.0%	5% No change
Other home heating products	5.0%	No PST	5.0%	14% Increase
ACCOMMODATION, TRAVEL AND PASSENGER TRANSPORT	ATION SERV	/ICES		
Luggage	5.0%	10.50%	15.5%	14% (Decrease)

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Tires 5.0% 10.50% 15.5% (Decrease) Window repair 5.0% 10.50% 15.5% 14% Purchase of vehicle from dealer 5.0% 10.50% 15.5% 14% Boats 5.0% 10.50% 15.5% 14% Snowmobiles 5.0% 10.50% 15.5% 14%	Oil change	5.0%	10.50%	15.5%	
Window repair 5.0% 10.50% 15.5% (Decrease) Purchase of vehicle from dealer 5.0% 10.50% 15.5% 14% Boats 5.0% 10.50% 15.5% 14% Snowmobiles 5.0% 10.50% 15.5% 14%	Tires	5.0%	10.50%	15.5%	
Purchase of venicle from dealer 5.0% 10.50% 15.5% (Decrease) Boats 5.0% 10.50% 15.5% 14% Snowmobiles 5.0% 10.50% 15.5% 14%	Window repair	5.0%	10.50%	15.5%	
Boats 5.0% 10.50% 15.5% (Decrease) Snowmobiles 5.0% 10.50% 15.5% 14%	Purchase of vehicle from dealer	5.0%	10.50%	15.5%	
	Boats	5.0%	10.50%	15.5%	
	Snowmobiles	5.0%	10.50%	15.5%	

Recreational vehicles	5.0%	10.50%	15.5%	14% (Decrease)
HEALTH PRODUCTS AND SERVICES				
Audiologist services	No GST	No PST	No Tax	No HST No change
Chiropractor services	No GST	No PST	No Tax	No HST No change
Physiotherapist services	No GST	No PST	No Tax	No HST No change
Pharmacist dispensing fees	No GST	No PST	No Tax	No HST No change
Over-the-counter medications	5.0%	10.50%	15.5%	14% (Decrease)
Prescription drugs	No GST	No PST	No Tax	No HST No change
Some medical devices (includes walkers, hearing aids)	No GST	No PST	No Tax	No HST No change
Prescription glasses/Contact lenses	No GST	No PST	No Tax	No HST No change
Dental services	No GST	No PST	No Tax	No HST No change
Dental hygiene products (e.g., toothpaste, toothbrushes)	5.0%	10.50%	15.5%	14% (Decrease)
Feminine hygiene products	5.0%	10.50%	15.5%	14% (Decrease)
Adult incontinence products	No GST	No PST	No Tax	No HST No change
Children's Diapers - cloth	5.0%	No PST	5.0%	No HST No change
Children's Diapers - disposable	5.0%	10.50%	15.5%	14% (Decrease)
Cosmetics	5.0%	10.50%	15.5%	14% (Decrease)
Hair care products (e.g., shampoo, conditioner, styling products)	5.0%	10.50%	15.5%	14% (Decrease)
Massage therapy services	5.0%	No PST	5.0%	14% Increase
Vitamins	5.0%	10.50%	15.5%	14% (Decrease)
HOME PURCHASES				
New homes	5.0%	No PST	5.0%	14% Increase
Used housing	No GST	No PST	No Tax	No HST No change
Real estate commissions	5.0%	No PST	5.0%	14% Increase
MEMBERSHIPS, ENTERTAINMENT AND SPORTS EQUIPMENT				
Admissions to professional sporting events	5.0%	10.50%	15.5%	14% (Decrease)
Movie tickets	5.0%	10.50%	15.5%	14% (Decrease)
Music lessons	No GST	No PST	No Tax	No HST No change
Skis and snowboards	5.0%	10.50%	15.5%	14% (Decrease)

Hockey equipment	5.0%	10.50%	15.5%	14% (Decrease)
Golf clubs	5.0%	10.50%	15.5%	14% (Decrease)
Green fees for golf	5.0%	10.50%	15.5%	14% (Decrease)
Gym and athletic membership fees, excluding gold memberships	5.0%	No PST	5.0%	14% Increase
Golf memberships	5.0%	10.50%	15.5%	14% (Decrease)
Ballet, karate, trampoline, hockey, soccer lessons, etc.	5.0%	No PST	5.0%	14% Increase
LEASES AND RENTALS				
Condo fees	No GST	No PST	No Tax	No HST No change
Residential rents	No GST	No PST	No Tax	No HST No change
Hockey rink and hall rental fees	5.0%	No PST	5.0%	14% Increase
ELECTRONICS				
TVs	5.0%	10.50%	15.5%	14% (Decrease)
DVD and Blu-ray players and accessories	5.0%	10.50%	15.5%	14% (Decrease)
MP3 players	5.0%	10.50%	15.5%	14% (Decrease)
Cell phones, smart phones	5.0%	10.50%	15.5%	14% (Decrease)
Cell phone service	5.0%	10.50%	15.5%	14% (Decrease)
CDs, DVDs and Blu-ray discs	5.0%	10.50%	15.5%	14% (Decrease)
Radios and stereos	5.0%	10.50%	15.5%	14% (Decrease)
Computers and printers	5.0%	10.50%	15.5%	14% (Decrease)
PROFESSIONAL AND PERSONAL SERVICES				
Child care services	No GST	No PST	No Tax	No HST No change
Legal fees (Private)	5.0%	10.50%	15.5%	14% (Decrease)
Coffins and urns purchased separately from a package of funeral services	5.0%	No PST	5.0%	14% Increase
Fitness trainer	5.0%	No PST	5.0%	14% Increase
Hair Stylist/Barber	5.0%	No PST	5.0%	14% Increase
Esthetician services (e.g., manicures, pedicures, facials)	5.0%	No PST	5.0%	14% Increase
Funeral services	5.0%	No PST	5.0%	14% Increase
Accounting and bookkeeping fees	5.0%	10.50%	15.5%	14% (Decrease)
Architecture fees	5.0%	10.50%	15.5%	14% (Decrease)

5.0%	10.50%	15.5%	14% (Decrease)
5.0%	10.50%	15.5%	14% (Decrease)
5.0%	No PST	5.0%	14% Increase
			-
No GST	No PST	No Tax	No HST No change
No GST	No PST	No Tax	No HST No change
No GST	No PST	No Tax	No HST No change
5.0%	No PST	5.0%	14% Increase
No GST	No PST	No Tax	No HST No change
5.0%	No PST	5.0%	14% See note 1
5.0%	No PST	5.0%	14% See note 1
5.0%	10.50%	15.5%	14% See note 1
	5.0% 5.0% 5.0% S5.0% S5.0% S5.0% 5.0% 5.0%	5.0% 10.50% 5.0% No PST S.0% No PST No GST No PST No GST No PST S.0% No PST	5.0% 10.50% 15.5% 5.0% No PST 5.0% S.0% No PST No Tax No GST No PST No Tax No GST No PST No Tax No GST No PST No Tax S.0% No PST S.0% S.0% No PST S.0%

Over the coming months, government will consult with Islanders on an implementation plan to ensure a smooth transition to HST for both individuals and businesses.

HST is a tax administered by the federal government through the Canada Revenue Agency. If you have specific questions on how the HST applies to your business or whether a good or service is taxable under the HST, you can contact them at 1-800-959-8287 for assistance.



This information has been taken from www.gov.pe.ca

URL: http://www.gov.pe.ca//budget/index.php3?number=1042714&lang=E

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