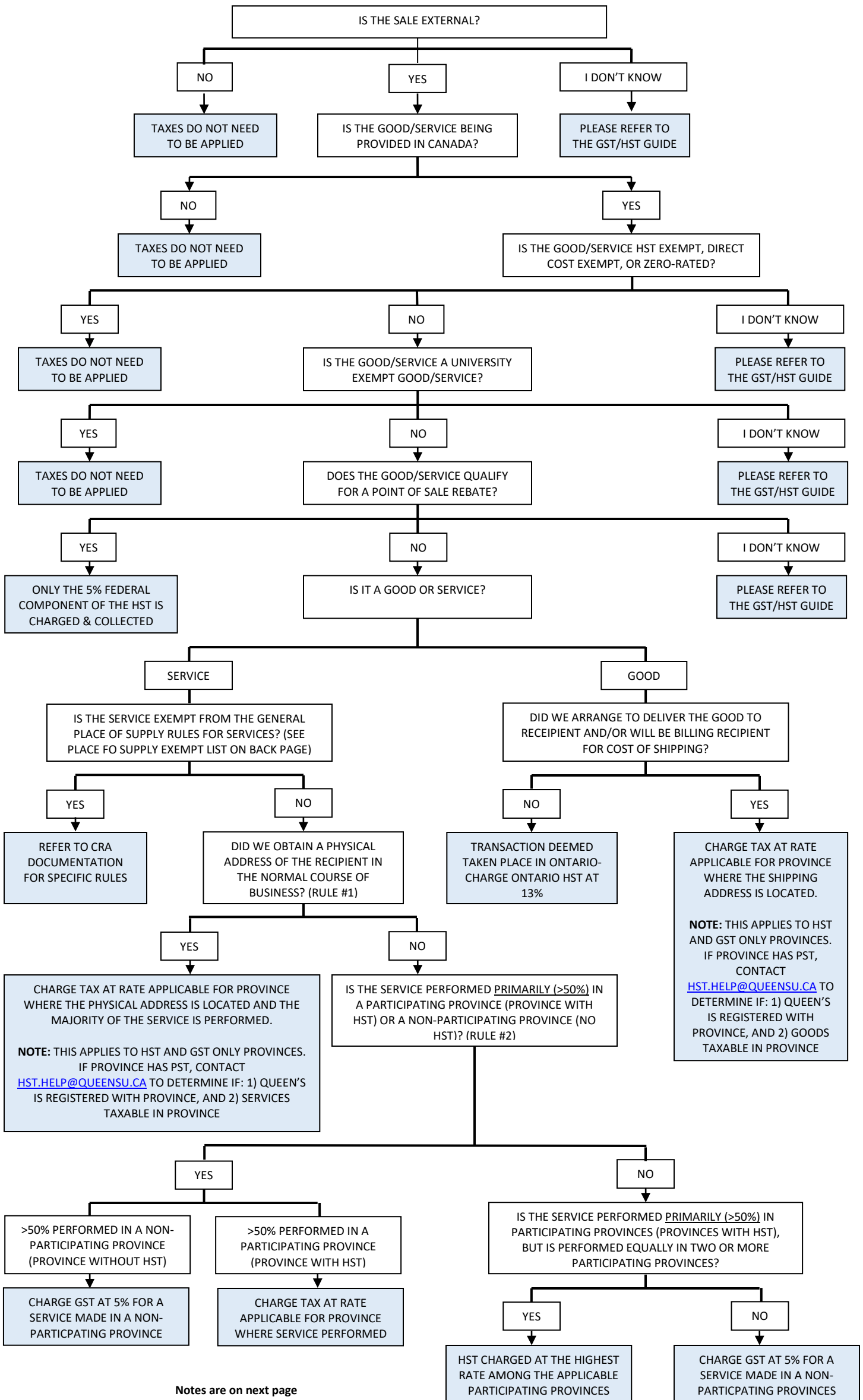


Decision Tree – HST on Sales

Updated 22-FEB-2021



Notes are on next page

List of Zero-Rated Supplies - GST/HST taxable at 0%	List of a Few Exempt Supplies – no GST/HST
Basic groceries – milk, bread, and vegetables	Courses that lead to a certificate or diploma to practice a trade or vocation
Agricultural products – grain, raw wool, and dried tobacco leaves	Tutoring for an individual who takes a course approved for credit
Most farm livestock	Music lessons
Most fishery products – fish for human consumption	Childcare services (daycare - less than 24hr a day) for children 14 yrs old and younger
Prescription drugs and drug-dispensing fees	Legal Aid services
Medical devices - hearing aids, artificial teeth	Most health, medical, and dental services performed by licensed physicians or dentists for medical reasons
Exports	Long-term residential accommodation (of one month or more), condo fees
Many transportation services – origin or destination is outside Canada	

Qualifying Items for the Point-Of-Sale rebate and in which Province it applies:

Province	Books	Children's Items	Feminine Hygiene Products	Qualifying Heating Oil	Newspaper	Qualifying Food & Beverage
New Brunswick	Yes	No	No	No	No	No
Newfoundland and Labrador	Yes	No	No	No	No	No
Nova Scotia	Yes	Yes	Yes	No	No	No
Ontario	Yes	Yes	Yes	No	Yes	Yes
Prince Edward Island (PEI)	Yes	Yes ¹	No	Yes	No	No

*Note 1 – For PEI, Children's items **do not include** children's diapers.*

Tax Rates for Provinces – please refer to: [1.1.3 Provincial Tax Rates](#)

Services Exemptions to General Place of Supply Rules (these services have Specific Place of Supply Rules):

Services with Specific Place of Supply Rules – refer to CRA Guide for Details	
Personal Services	Repairs, maintenance, cleaning adjustments, alterations, and photographic-related goods
Services in relation to tangible personal property	Services of trustee in respect of a trust governed by an RRSP, RRIF, RESP, TFSA or RDSP
Services in relation to real property	Premium rate telephone services
Services in relation to a location-specific event	Computer-related services and internet access
Services rendered in connection with litigation	Air navigation services
Customs brokerage services	