

Clothing and Footwear

	GST-taxable before July 1, 2010	PST-taxable before July 1,2010	Is there a change to the amount of tax payable under the HST?
Adult Clothing	5%	8%	No (remains 13%)
Children's Clothing	5%	No PST	No (remains 5%)
Shoe Repair Service	5%	8%	No (remains 13%)
Children's Footwear	5%	No PST if \$30 or less	No for footwear up to size 6 (remains 5%)
Tailoring Services	5%	8%	No (remains 13%)
Dry Cleaning Service	5%	No PST	Yes (changes to 13%)

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