

Food and Beverages

	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?
Basic Groceries (e.g., Dairy, Meat, Vegetables, Canned Goods)	No GST	No PST	No HST
Snack Foods (e.g., Chips, Pop)	5%	8%	No (remains 13%)
Qualifying Prepared Food and Beverages Sold for \$4.00 or Less	5%	No PST	No (remains 5%)
Restaurant Meals for More than \$4.00	5%	8%	No (remains 13%)
Alcoholic Beverages	5%	10-12%	HST 13%

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