

Health Products and Services

	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?
Audiologist Services	No GST	No PST	No HST if offered by a practitioner of the service.
Chiropractor Services	No GST	No PST	No HST if offered by a practitioner of the service.
Physiotherapist Services	No GST	No PST	No HST if offered by a practitioner of the service.
Pharmacist Dispensing Fees	No GST	No PST	No HST
Over-the-Counter Medications	5%	8%	No (remains 13%)
Prescription Drugs	No GST	No PST	No HST
Some Medical Devices (includes Walkers, Hearing Aids)	No GST	No PST	No HST
Prescription Glasses/Contact Lenses	No GST	No PST	No HST
Dental Services	No GST	No PST	No HST
Dental Hygiene Products (e.g., Toothpaste, Toothbrushes)	5%	8%	No (remains 13%)
Feminine Hygiene Products	5%	No PST	No (remains 5%)
Adult Incontinence Products	No GST	No PST	No HST
Diapers	5%	No PST	No (remains 5%)
Cosmetics	5%	8%	No (remains 13%)
Hair Care Products (e.g., Shampoo, Conditioner, Styling Products)	5%	8%	No (remains 13%)
Massage Therapy Services	5%	No PST	Yes (changes to 13%)
Vitamins	5%	No PST	Yes (changes to 13%)

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 SJ Chartered Accountant Ph: 416-622-1221