

Memberships, Entertainment and Sports Equipment

	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?
Admissions to Professional Sporting Events	5%	10%	Combined rate going down to 13% from current 15%
Movie Tickets	5%	10%	Combined rate going down to 13% from current 15%
Music Lessons	No GST	No PST	No HST
Skis and Snowboards	5%	8%	No (remains 13%)
Hockey Equipment	5%	8%	No (remains 13%)
Golf Clubs	5%	8%	No (remains 13%)
Green Fees for Golf	5%	No PST	Yes (changes to 13%)
Gym and Athletic Membership Fees	5%	No PST	Yes (changes to 13%)
Ballet, Karate, Trampoline, Hockey, Soccer Lessons, etc.	5%	No PST	Yes (changes to 13%)
Tickets for Live Theatre with Less Than 3,200 Seats	5%	No PST	Yes (changes to 13%)

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 SJ Chartered Accountant Ph: 416-622-1221