

Motorized Vehicles

	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?
Vehicle Parts	5%	8%	No (remains 13%)
Short-Term Auto Rentals	5%	8%	No (remains 13%)
Lease of a Vehicle	5%	8%	No (remains 13%)
Child Car Seats and Booster Seats	5%	No PST	No (remains 5%)
Auto Insurance	No GST	No PST	No HST
Labor Charges to Repair Vehicle	5%	8%	No (remains 13%)
Oil Change	5%	8%	No (remains 13%)
Tires	5%	8%	No (remains 13%)
Window Repair	5%	8%	No (remains 13%)
Purchase of Vehicle from Dealer	5%	8%	No (remains 13%)
Boats	5%	8%	No (remains 13%)
Snowmobiles	5%	8%	No (remains 13%)
Recreational Vehicles	5%	8%	No (remains 13%)
Private Resale of Car (including Registration)	No GST	8%	Yes (changes to 13%)
Gasoline/Diesel	5%	No PST	Yes (changes to 13%)

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 SJ Chartered Accountant Ph: 416-622-1221