

Professional and Personal 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?
Child Care Services	No GST	No PST	No HST
Legal Aid	No GST	No PST	No HST
Coffins and Urns Purchased Separately from a Package of Funeral Services	5%	8%	No (remains 13%)
Fitness Trainer	5%	No PST	Yes (changes to 13%)
Hair Stylist/Barber	5%	No PST	Yes (changes to 13%)
Esthetician Services (e.g. Manicures, Pedicures, Facials)	5%	No PST	Yes (changes to 13%)
Funeral Services	5%	No PST	Yes (changes to 13%)
Legal Fees	5%	No PST	Yes (changes to 13%)

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