

MORTON WHOLESALE LTD

WHAT'S TAXABLE UNDER THE HST AND WHAT'S NOT

In general, any HST charged to you, our customer, will be recovered when you file your monthly HST return.

	GST-Taxable before July 1 2010	PST-Taxable before July 1 2010	Is there a change? HST-Taxable after June 30 2010
Beverage Items	No GST	No PST	No HST
Except:			
Carbonated beverages and goods used in preparation of carbonated beverages ie soft drinks, sparkling water	5%	8% PST – may have had exemption	13%
Non-carbonated fruit juice and fruit flavoured beverages containing < 25% by volume of natural fruit	5%	8% PST – may have had exemption	13%
Icee products	5%	8% PST – may have had exemption	13%
Flavoured, coloured or sweetened ice waters, whether frozen or not	5%	8% PST – may have had exemption	13%
Dairy Items	No GST	No PST	No HST
Except			
Chocolate Milk 250ml	5%	No PST	Yes changes to 13%
Chocolate Milk 500ml	5%	No PST	Yes changes to 13%
Ice cream, ice milk, sherbert, frozen yogurt, frozen pudding or any product containing these items, package in individual serving sizes within the case.	5%	8% PST – may have had exemption	13%
Prepared Salads – ie macaroni, potato, etc	5%	PST Exempt	Yes changes to 13%

	GST-taxable before July 1 2010	PST-Taxable before July 1 2010	Is there a change? HST-Taxable after June 30 2010
Fish and Seafood	No GST	No PST	No HST
Except:			
Prepared fish and seafood rings and platters ie cooked shrimp rings	5%	8% PST – may have had exemption	13%
Grocery Items	No GST	No PST	No HST
Except:			
Granola used other than as a breakfast cereal or breakfast cereal bars	5%	8% PST – may have had exemption	13%
Snack mixtures that contain cereals, nuts,seeds, dried fruit	5%	8% PST – may have had exemption	13%
Salted nuts and salted seeds	5%	8% PST – may have had exemption	13%
Fruit bars and fruit-based snack foods	5%	8% PST – may have had exemption	13%
Sweetened Danishes packaged in individually	5%	8% PST – may have had exemption	13%
Popcorn and pretzels	5%	8% PST – may have had exemption	13%
Meat Items	No GST	No PST	No HST
Poultry Items	No GST	No PST	No HST
Prepared Food Items	No GST	No RST	No HST
Except:			
Prepared Salads - chicken salad, tuna salad, bean, pasta etc	5%	PST Exempt	Yes changes to 13%
Produce Items	No GST	No PST	No HST
Confectionery Items Including snack foods,chewing gum, chocolate bars,	5%	8% PST – may have had exemption	13%
Tobacco Items	5%	PST Exempt	Yes changes to 13%

