



Notice of Change GST/HST Memorandum 4.3, *Basic Groceries*

Paragraphs 160 and 161 of this memorandum have been amended to include “formulated liquid diet products”.

Meal replacements and nutritional supplements

Meal replacements
and nutritional
supplements

160. Meal replacement products, nutritional supplements and formulated liquid diet products that qualify as meal replacements, nutritional supplements (and not dietary supplements), and formulated liquid diet products under the *Food and Drugs Act* and Regulations are considered to be zero-rated basic groceries. All supplies of meal replacements, nutritional supplements and formulated liquid diet products are zero-rated except when sold from a vending machine.

161. With respect to requests for rulings on such products, if a product is represented as being a meal replacement, nutritional supplement or formulated liquid diet product as evidenced by the label, the CRA will accept this information as fact in determining its tax status. However, after a ruling has been issued, if it is determined that a product is in fact not a meal replacement, a nutritional supplement, or a formulated liquid diet product, the ruling will not be valid in accordance with GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretations Service*.

