

## Prepare for Ontario's HST: # 9 – Point-of-Sale Rebates

This information will help consumers and retailers understand what goods will be eligible for the Harmonized Sales Tax (HST) point-of-sale rebate.

Consumers will not be required to pay the Ontario component of the HST (8 per cent) on goods that qualify for the point-of-sale rebates. The qualifying goods are:

### Print newspapers

- that contain news, editorials, feature stories or other information of interest to the general public, and
- that are published at regular intervals (typically on a daily, weekly or monthly basis),
- but not flyers, inserts, magazines, periodicals and shoppers.

For more details see **Tax Tip #10 - Point-of-Sale Rebate for Newspapers**. Also see **GST/HST Info Sheet GI-060 Point-of-Sale Rebate on Newspapers** available on the Canada Revenue Agency (CRA) website.

**Qualifying prepared food and beverages** that are ready for immediate consumption and are sold for a total price (for all qualifying items purchased, excluding HST), of not more than \$4.00. For more details see **Tax Tip #11 - Point-of-Sale Rebate for Qualifying Prepared Food and Beverages \$4.00 and Under**. Also see **GST/HST Info Sheet GI-064 Point-of-Sale Rebate on Prepared Food and Beverages** available on the CRA website.

### Books, including:

- a printed book or an update of a printed book,
- an audio book (i.e., all or substantially all of which is a spoken reading of a printed book),
- a bound or unbound printed version of a scripture of any religion,
- a printed book and a read-only medium (e.g., CD-ROM) whose content is related and integrated with the book's content and when sold together as a single package,

- a printed book and a read-only medium and/or a right to access a website when sold together as a single package, and if specifically designed for students enrolled in a qualifying course, such as educational courses of elementary or secondary schools.

For more details see **GST/HST Info Sheet GI-065 Point-of-Sale Rebate on Books** available on the CRA website.

### Children's clothing

- designed for babies, girls and boys up to and including girls' Canada Standard Size 16 and boys' Canada Standard Size 20 including baby bibs, bunting blankets and receiving blankets
- designated for girls and boys in sizes small, medium or large if the clothing does not have a designated Canada Standard Size
- children's hosiery or stretchy socks, hats, scarves, gloves and mittens in sizes and styles designated for children
- excluding costumes, adult sized garments even if acquired for a child, garments and accessories designed to prevent bodily injury, like sports protective equipment.

### Children's footwear

- designed for babies and girls and boys up to and including girls' size 6 and boys' size 6
- without a numerical size that is designated for girls or boys in size small, medium or large
- excluding skates, rollerblades, ski-boots, footwear that has cleats, or similar footwear, adult-sized footwear even if acquired for a child, and footwear designed to prevent bodily injury.

## Children's car seats and car booster seats

- that are restraint systems or booster cushions that conform with Transport Canada's safety requirements for Standards 213, 213.1, 213.2 and 213.5 as described under the *Motor Vehicle Safety Act*
- excluding children's car seats and car booster seats that do not meet Transport Canada safety standards and travel systems that are a combination stroller carrier and car seat sold in a single package

## Diapers, including:

- cloth and disposable diapers designed for babies and children,
- diaper inserts and liners,
- rubber pants and training pants.

Incontinence products will be zero-rated under HST, in accordance with current GST rules.

For more details on children's goods see ***GST/HST Info Sheet GI-063 Point-of-Sale Rebate on Children's Goods*** available on the CRA website.

## Feminine hygiene products, including:

- sanitary napkins,
- tampons,
- sanitary belts,
- other products marked exclusively for purposes similar to the purposes for which sanitary napkins, tampons and sanitary belts are marketed,
- excluding deodorants, douches, sprays, syringes and feminine wipes.

For more details see ***GST/HST Info Sheet GI-062 Point-of-Sale Rebate on Feminine Hygiene Products*** available on the CRA website.

## For More Information:

Call Ontario's Budget hotline at 1-800-337-7222 and Teletypewriter (TTY) 1-800-263-7776 or visit [ontario.ca/taxchange](http://ontario.ca/taxchange) for general information on introduction of the HST in Ontario and wind down of the RST.

To obtain the most current version of this tax tip, visit our website at [ontario.ca/revenue](http://ontario.ca/revenue).

Canada Revenue Agency is your source for the latest information on how the transitional rules apply, how to get ready for the HST and the application of HST. Visit the CRA's "Are You HST Ready" website at [cra.gc.ca/harmonization](http://cra.gc.ca/harmonization) or call 1 800 959-5525.