

RTG: 135
(Revised August 2010)

July 1993

SNACK FOODS

The 1993 budget address on June 17, 1993 broadened the provincial revenue tax base by applying the 10% provincial revenue tax (PST) to snack foods

The following list of snack foods is now subject to revenue tax (PST) on the GST included retail selling price.

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| -potato chips | -potato crisps |
| -popcorn (popped) | -potato puffs |
| -pretzels | -potato curls |
| -nuts (salted and unsalted) | -potato sticks |
| -edible seeds | -cheezies |
| -cheese puffs | -trail mixes |
| -corn chips | -milk shakes |
| -pudding pops | -bits and bites |
| -popsicles | -sundaes |
| -fruit bars | -slush |
| -fruit roll-ups | -ice cream bars |
| -ice cream sandwiches | -fudgicles |
| -granola products (not including cereals) | |
| -flavoured, coloured or sweetened ice water, whether frozen or not | |
| -cheese and cracker snack packs | |
| -cheese, cracker and meat snack packs | |
| -pickled eggs | -pickled wieners |
| single servings of: | |
| -ice cream | -sherbet |
| -ice milk | -frozen yogurt |
| -cakes | -pies |
| -puddings | -muffins |
| -pastries | -tarts |
| -cookies | -doughnuts |
| -brownies | -cinnamon rolls |
| -croissants with sweetened filling or coating | |

Candy and confectionery products have always been subject to revenue tax (PST) when purchased at a price of 50 cents or more. **THERE IS NO CHANGE IN THE TAX APPLICATION ON CANDY AND CONFECTIONERY PRODUCTS.** These products include:

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|-------------------------------|----------------|
| -bulk candy | -chocolates |
| -chocolate bars | -candy floss |
| -cotton candy | -candy apples |
| -chewing gum | -cracker jacks |
| -caramel corn | -life savers |
| -breath mints | -cough drops |
| -coated fruit, nuts and seeds | |

Provincial revenue tax (PST) does **NOT** apply to the following items if purchased separately, however if purchased with a meal they are taxable:

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|-------------|-----------------|
| -white milk | -chocolate milk |
| -yogurt | -fruit juices |

This is not an exhaustive list and is intended as a guide only.

Further Information

For copies of the *Revenue Tax Act*, *Revenue Administration Act* and Regulations and any inquiries regarding this Revenue Tax Guide, please contact:

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