



H&R BLOCK

Starting July 1st, the new Ontario HST will be added to:

Personal Use

- Dry cleaning
- Cleaning services
- Internet connections
- Magazine subscriptions
- Vitamins
- Massage Therapy Services
- Fitness Trainers
- Hair Stylists
- Esthetician Services
- Funeral Services
- Legal Fees
- Alcohol

Homeowners

- Electricity and heating
- Electricians, plumbers, carpenters making home repairs
- Home Renovations
- New homes over \$400,000 – for homes under \$400,000, HST will apply but there is a rebate available

Entertainment

- Green Fees for Golf
- Gym and Athletic Memberships
- Lessons like soccer, ballet, karate or hockey
- Tickets for live theatre with less than 3,200 seats
- Movie tickets and sporting event tickets may go down - they were taxed at 15% and now it will be 13%

Vacations

- Hotel rooms – will increase since the current rate is 5%
- Taxis
- Camp sites
- Domestic air, rail and bus travel originating in Ontario

Autos

- Private re-sales – Use to be GST exempt but now HST will apply
- Gasoline

Items that are not affected:

- Music lessons
- Condo fees
- Child Care Services
- Legal Aid
- Medical services from chiropractors, physiotherapists and others if they are a recognized medical professional
- Prescription Drugs
- Feminine Hygiene Products
- Diapers
- Dental Services
- Glasses and Contacts
- Adult Incontinence Products
- Some medical devices likes walkers and hearing aids