

I've had a few members asking questions about the new HST, hopefully the following will aid you in applying it correctly.

Item	Tax to charge prior to July 1 st	As of July 1 st
Malt, Malt Extract, Hops, Beer Kits	ORST	None
Glucose, Barley, Grains, Yeast	None	None
Wine Kits or Juice (including add pack if less than 10% of value of kit)	None	None
Service Fee (equipment use, filtration, carbonation, services, etc)	GST	HST
13 cents per litre levy	GST	Eliminated
Packaging, (bottles, caps, corks, cappers, corkers)	ORST, GST	HST
Wine & beer accessories and giftware (filter pads, carboys, bungs, fermentation locks, hydrometers, labels, etc.)	ORST, GST	HST
Cleaning Chemicals (Metabisulphite, Diversol, etc)	ORST, GST	HST

Your Beer invoice prior to July 1st

Taxable Ingredients (Malt Extract, Hops)	ORST
Service & Equipment Charges	GST
Non-taxable items (Glucose, Barley, Grains, Yeast)	None
13 cents per litre levy	GST

Your Beer invoice as of July 1st

Non taxable Ingredients (Malt Extract, Hops, Glucose, Barley, Grains, Yeast)	None
Service & Equipment fees/Taxable ingredients & supplies*	HST

Your Wine invoice prior to July 1st

Wine kit or juice	None
Service & Equipment charges	GST
Taxable ingredients & supplies	ORST, GST
13 cents per litre levy	GST

Your Wine invoices as of July 1st

Wine kit or juice	None
Service & Equipment fees/Taxable ingredients & supplies*	HST

ORST – Ontario Retail Sales Tax (Provincial) GST – Goods and Services Tax (Federal) HST – Harmonized Sales Tax (Federal)

Taxable ingredients & supplies* - if you include corks/caps or labels or shrink seals, etc in your price their cost should be included here.