

A list of items and services previously exempted from the PST, but will now rise eight per cent because of the HST:

By: THE CANADIAN PRESS

• 27/12/2009 10:22 AM

TORONTO - Ontario will create a 13-per-cent harmonized sales tax next July by merging the provincial sales tax with the five-per-cent GST.

Here is a list of items and services that were previously exempted from the PST, but will now rise eight per cent because of the HST:

-Electricity, home heating fuels, gasoline, tobacco, Internet access fees, professional services such as legal accounting and real estate fees and personal services such as hair cuts and dry cleaning.

Here is a list of items that are exempt from the HST:

-Basic groceries, child care services, municipal water, most health-care services, certain medical devices, most educational services, municipal public transportation, auto insurance, mortgage interest costs, residential rent, prescription drugs, pharmacist dispensing fees, music lessons, and adult incontinence products.

Here is a list of items that will be exempt from Ontario's eight-per-cent portion of the HST:

-Books, children's clothing and footwear, child car booster seats, diapers, feminine hygiene products, print newspapers, and prepared foods costing under \$4.