



Finance, Energy and
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Taxation and
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REVENUE TAX

GUIDE

RTG: 124

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For Historical Reference Only

Effective April 1, 2013, the Province of Prince Edward Island adopted the harmonized sales tax (HST). HST replaces the former provincial revenue sales tax (PST). The information provided on the PST is presented for historical reference only. Please refer to the [Canada Revenue Agency](#) for assistance with the application of the HST.

MEAL REPLACEMENT PRODUCTS

Meal replacement products sold in Prince Edward Island will NOT be subject to provincial revenue tax (PST).

Meal replacement shakes and bars, such as the Slim-Fast products will now be sold tax exempt to consumers.

The change in the tax application on meal replacement bars is a result of a ruling by the Goods and Services Tax Policy Section of the Canada Revenue Agency. The ruling states that meal replacement bars are considered to be basic groceries for purposes of the Goods and Services Tax and therefore are zero-rated.

The provincial revenue tax (PST) on meal replacement bars is removed to assist in easing the burden of tax application for registered retail vendors.

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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This guide is prepared for information purposes only, and should not be considered a substitute for the applicable statutes. Should there be any conflict between the contents of this guide and the statutes, the statutes shall prevail.