

# Prepared Food and Beverages Sales Survey

Confidential when completed.

*Si vous préférez recevoir ce questionnaire en français, veuillez nous appeler au numéro suivant : 1-800-316-5354*

If **necessary**, please make address label corrections below.

Legal Name

C0001

Business Name

C0002

Title of Contact

C0021

First Name of Contact

C0008

Last Name of Contact

C0028

Address (number and street)

C0004

City

C0005

Province/territory/state

C0006

Country

C0053

Postal code

C0007

E-mail

C0009

Language  
preferenceC0010 1 ☐English 2 ☐

French

## INFORMATION FOR RESPONDENTS

This information is collected under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, Chapter S-19.  
**COMPLETION OF THIS QUESTIONNAIRE IS A LEGAL REQUIREMENT UNDER THIS ACT.**

### Survey objective

The information you provide will be used by the Ontario Ministry of Finance and Finance Canada to ensure that the provincial portion of the Harmonized Sales Tax (HST) is allocated correctly between the provincial and federal governments. By participating in this survey you will be helping your province receive its accurate share of the HST. Your information may also be used by Statistics Canada for other statistical and research purposes. Please go to <http://www.statcan.gc.ca/survey-enquete/index-eng.htm> for more information on this survey.

This questionnaire is to assist you in answering a telephone survey. **DO NOT MAIL** this questionnaire. Please retain for your personal records. **Please complete by April 1, 2013** and keep it by your telephone. An interviewer from Statistics Canada will telephone you **between April 2 and May 3, 2013** for this information.

If exact values are not known please provide your best estimate.

### Confidentiality

Statistics Canada is prohibited by law from releasing any information it collects which could identify any person, business, or organization, unless consent has been given by the respondent or as permitted by the *Statistics Act*. Statistics Canada will use the information from this survey for statistical purposes.

### Record linkage

To enhance the data from this survey, Statistics Canada may combine it with information from other surveys or from administrative sources.

### Data-sharing agreements

To reduce respondent burden, Statistics Canada has entered into data-sharing agreements with provincial and territorial statistical agencies and other government organizations, which have agreed to keep the data confidential and use them only for statistical purposes. Statistics Canada will only share data from this survey with those organizations that have demonstrated a requirement to use the data.

**Section 11** of the *Statistics Act* provides for the sharing of information with provincial and territorial statistical agencies that meet certain conditions. These agencies must have the legislative authority to collect the same information, on a mandatory basis, and the legislation must provide substantially the same provisions for confidentiality and penalties for disclosure of confidential information as the *Statistics Act*. Because these agencies have the legal authority to compel businesses to provide the same information, consent is not requested and businesses may not object to the sharing of the data. For this survey, there is a **Section 11** agreement with the provincial statistical agency of Ontario.

**If you have any questions, please contact Statistics Canada toll free at 1-877-253-4904.**

## SALES OF PREPARED FOOD AND NON-ALCOHOLIC BEVERAGES

Questions refer to the **calendar year 2012**. Please report for Ontario locations only.

1. Is this a retail business, for example a grocery store or a convenience store?

C0100 1 ☐ Yes  ***Go to Question 5***

3 ☐ No

2. Between January 1 and December 31, 2012, what were your total net sales of prepared food and non-alcoholic beverages? Please report all dollar amounts in Canadian dollars.

*Note: By net sales, we mean sales excluding the taxes.*

C0200 \$ .00

3. Of that total from question 2, what were the sales that were exempt from the provincial portion of the HST? For a sale to be exempt, the total price, excluding HST, must be \$4.00 or less for all qualifying prepared food and non-alcoholic beverages sold in a single transaction. Please report all dollar amounts in Canadian dollars.

C0300 \$ .00

4. If the exact exempt amount is not available, please provide your best percentage estimate.

C0400    %  **Go to Page 3 (Contact Information)**

5. Between January 1 and December 31, 2012, what were your total net sales of prepared food and beverages, ready for immediate consumption? This could include take-out food or food from a deli food counter. Please report all dollar amounts in Canadian dollars.

*Note: By net sales, we mean sales excluding the taxes.*

C0500 \$  .00

6. Of that total from question 5, what were the sales that were exempt from the provincial portion of the HST? For a sale to be exempt, the total price, excluding HST, must be \$4.00 or less for all qualifying prepared food and beverages sold in a single transaction. Please report all dollar amounts in Canadian dollars.

C0600 \$ .00

7. If the exact exempt amount is not available, please provide your best percentage estimate.

C0700    %

### CONTACT INFORMATION

First name of person to contact about this questionnaire

C0013

Last name of person to contact about this questionnaire

C0054

Title

C0014

Telephone number

C0017

Extension

C0027

Fax number

C0016

E-mail address

C0018

Date

C0005

Web Address

C0020

### SURVEY COMPLETION TIME

How long did you spend collecting the data and completing the questionnaire?

C9910

hour(s)

C9909

minutes

### COMMENTS

Please be assured that we review all comments with the intent of improving the survey.

C9920

C9913

C9914

C9915

C9916

C9917

### THANK YOU FOR PARTICIPATING IN THIS SURVEY

**Please complete by April 1, 2013** and keep it by your telephone.

An interviewer from Statistics Canada will telephone you

**between April 2 and May 3, 2013** for this information.

For further information please visit our website at [www.statcan.gc.ca/survey](http://www.statcan.gc.ca/survey).

## INFORMATION

### Qualifying prepared food and beverages

The following list is based on information taken from *GST/HST Info Sheet GI-064 Harmonized Sales Tax for Ontario – Point-of-Sale Rebate on Qualifying Prepared Food and Beverages*, available on the Canada Revenue Agency (CRA) website. For additional information on this exemption, please see this link: <http://www.cra-arc.gc.ca/E/pub/gi/gi-064/>.

**Please note:** Zero rated basic grocery products should be excluded from the total net sales of prepared food and beverages and the net sales exempt from the provincial portion for the Harmonized Sales Tax. Basic groceries, which include most food and beverages marketed for human consumption, are zero rated or non-taxable. Food and beverage items qualifying for a point-of-sale rebate include items ready for immediate consumption when sold together in a single transaction for a price of \$4.00 or less. For example, a loaf of bread is zero rated and not eligible for a point-of-sale rebate. Please refer to the list below for qualifying food and beverages.

### Prepared food and beverages which are exempt from the provincial portion of the HST when sold for \$4.00 or less:

- Food or beverages heated for consumption;
- Salads not canned or vacuum sealed;
- Sandwiches and similar products other than when frozen;
- Platters of cheese, cold cuts, fruits or vegetables, and other arrangements of prepared food;
- Cakes, muffins, pies, pastries, tarts, cookies, doughnuts, brownies, croissants with sweetened filling or coating, or similar products, where they are not pre-packaged for sale to consumers and are sold as single servings in quantities of less than six;
- Ice cream, ice milk, sherbet, frozen yogurt or frozen pudding, non dairy substitutes for any of the foregoing or any product that contains any of the foregoing sold in single servings and not pre-packaged;
- Other food items excluded from zero-rated GST/HST treatment as basic groceries solely by virtue of the types of sales made at the establishment where they are sold (e.g., a sale of a bagel or a plain croissant in a restaurant);
- Non-carbonated beverages when dispensed at the place where they are sold;
- Any of the following beverages, the supply of which is not zero-rated supply:
  - Milk (flavoured or unflavoured);
  - Soy, rice or almond-based beverages or other similar non-dairy substitutes for milk; or
  - Non-carbonated fruit juice beverages or fruit flavoured beverages, other than milk-based beverages, that contain 25% or more by volume of a natural fruit juice or combination of natural fruit juices or of a natural fruit juice or combination of natural fruit juices that have been reconstituted into the original state.

### The following items are exempt from the provincial portion of the HST when sold with a prepared food or beverage listed above as exempt for a total price of \$4.00 or less:

- Carbonated beverages dispensed at the place where they are sold;
- Other beverages (including carbonated beverages not dispensed) except if the cans, bottles or other primary containers in which they are sold contain a quantity exceeding a single serving or they are packaged in multiples of single servings;
- Cakes, muffins, pies, pastries, tarts, cookies, doughnuts, brownies, croissants with sweetened filling or coating, or similar products, where they are pre-packaged for sale to consumers in quantities of less than 6 items each of which is a single serving;
- Ice cream, ice milk, sherbet, frozen yogurt or frozen pudding, non-dairy substitutes for any of the foregoing, or any product that contains any of the foregoing, when packaged and sold in single servings; or
- Other snack food such as chips, salted nuts, popcorn, candies, fruit bars, granola bars.

### Examples of exempt food and beverages sales:

- A prepared salad that is not canned or vacuumed sealed, sold for \$3.50, is exempt.
- A single serving of machine-dispensed ice cream, sold for \$1.99, is exempt.
- A meal of a cheeseburger (\$2.99) and a 355ml can of single serving soda (\$0.99), sold together for a total of \$3.98, is exempt. (Because the soda is sold with the exempt food, the soda also qualifies for the exemption.)

### Examples of non-exempt food and beverages sales:

- Alcoholic beverages are not exempt.
- Basic groceries (bread, vegetables, fruit, etc.) are not exempt. (Basic groceries are zero-rated.)
- A 591ml bottle of soda and a bag of potato chips, sold together for \$3.00, are not exempt.
- A grocery store sells a sandwich and drink combo for \$3.50 and a loaf of bread for \$3.00. The sandwich and drink combo is exempt. However, the loaf of bread is not exempt and is ignored for the purposes of calculating the \$4.00 limit.