



## GST EXPENSE CLAIM GUIDELINES RELATED TO INFANT CARE ALLOWANCE CLAIMS

### “HOW DO I KNOW IF I PAID GST?”

When claiming baby-related items purchased with a grocery order, it can be a challenge to know if GST was charged. Below are some guidelines to use when you’re claiming on the Infant Care Allowance form.

On a Superstore receipt, you will see something like this, without the headings.

Product No.	Product Name	GST Code	Product Cost
05900000491	BICKS PICKLES	R	3.97
06038398815	GE LIGHT BULB	GR	2.47
05000392882	NN SPAGHETTI SAUCE	R	5.88
88592588349	SUNLIGHT DISH SOAP	GR	3.88
06090002493	NABOB COFFEE	R	8.49

The GST code might be before or after the cost of the product. Different stores use different codes for the GST.

SUPERSTORE: R = exempt GR = Taxable  
WALMART: D = exempt A or J = Taxable

If you’re not familiar with the store, you can usually figure out the code yourself.

Identifying the code next to the items you can easily identify will tell you what the code letters are for that particular store.

- ie. You know that Spaghetti Sauce will be a **food product**.
- You know that Dish Soap will be a **non-food product**.

Check the Wal\*Mart receipt on the right and you’ll be able to figure out that this store uses Y for food items that are tax-exempt.

For the full scoop on items subject to GST, items that are exempt or zero-rated, and why, check out the link.

<http://www.cra-arc.gc.ca/E/pub/gm/4-3/4-3-e.pdf>

