

Retail Sales Tax Rates

General Tax Rates:

| Goods or Services | Rate |
|---|-------------|
| Accommodation for less than one month | 5% |
| Admissions of more than \$4 to places of amusement | 10% |
| Alcoholic beverages sold through licensed establishments | 10% |
| Alcoholic beverages sold through retail stores | 12% |
| Alcoholic beverages taken from your inventory for your own use or provided free of charge | 12% |

Automobile Insurance:

| For premiums due after | and before | Rate |
|-------------------------------|-------------------|-------------|
| March 31, 2001 | April 1, 2002 | 3% |
| March 31, 2002 | April 1, 2003 | 2% |
| March 31, 2003 | April 1, 2004 | 1% |

Parts and Labour for Warranty Repairs:

| For warranty repairs during the period | | Rate |
|---|-------------------|-------------|
| April 1, 2001 | to March 31, 2002 | 4% |
| April 1, 2002 | to March 31, 2003 | 2% |
| April 1, 2003 | to March 31, 2004 | 1% |