

Services

Paid Space Rent	-0.17
Medical Care	0.27
Hospital Care	0.44
Communications	0.84
Domestic Services	1.09
Educational Services	2.26
Travel Receipts	4.20
Personal Business Services	7.15
Purchased Transportation	7.31
Personal Care Services	7.31
Laundry and Dry-Cleaning	7.35
Restaurants, Hotels and Taverns	7.38
Recreational Services	8.02

Source : Informetrica Ltd., *The Goods and Services Tax at 7 Per Cent*, 5 March 1990, p. 29-30