

For PA purposes, beverage is defined as a liquid other than alcohol and water. Furthermore, as indicated in yellow, tax is paid at the time of purchase by the retailer, and you would not pay sales tax on the same item twice.

FOOD AND BEVERAGES SOLD FROM A CATERER OR ESTABLISHMENT SERVING READY-TO-EAT FOOD

Generally, tax is imposed on food and beverages for consumption on or off the premises, or on a take-out or to-go basis, or delivered to the purchaser or consumer, when purchased from a caterer or an eating establishment from which ready-to-eat foods and beverages are sold, such as a restaurant, cafe, lunch counter, private or social club, tavern, dining car, hotel, night club, fast food operation, pizzeria, fair, carnival, lunch cart, ice cream stand, snack bar, lunch truck, cafeteria, employee cafeteria, theatre, stadium, arena, amusement park, juice stand, carryout shop, coffee shop, popcorn stand and other establishments, whether mobile or immobile.

NT – Alcohol, malt or brewed beverages and wines. Tax is paid at time of purchase from a Liquor Control Board store or licensed malt beverage distributor.

NT – Candy and gum

T – All food and beverages, in any quantity, including both food and beverages prepared on the premises and prepackaged food and beverages.

T – Food supplements and substitutes

NT – Ice

T – Nonalcoholic beverages

NT – Water