



Sandwiches

Introduction

Sandwiches are generally subject to sales tax. This bulletin explains what is considered a sandwich for sales tax purposes. Additional resources relating to sales of food and beverages (e.g., sales by restaurants or food stores, sales from vending machines, or sales of candy) are listed at the end of this bulletin.

What is considered a sandwich

Sandwiches include cold and hot sandwiches of every kind that are prepared and ready to be eaten, whether made on bread, on bagels, on rolls, in pitas, in wraps, or otherwise, and regardless of the filling or number of layers. A sandwich can be as simple as a buttered bagel or roll, or as elaborate as a six-foot, toasted submarine sandwich.

Some examples of taxable sandwiches include:

- common sandwiches, such as:
 - BLTs (bacon, lettuce, and tomato sandwiches);
 - club sandwiches;
 - cold cut sandwiches;
 - grilled cheese sandwiches;
 - peanut butter and jelly sandwiches;
 - salad-type sandwiches (e.g., chicken, egg, ham, and tuna);
- bagel sandwiches (served buttered or with spreads, or otherwise as a sandwich);
- burritos
- cheese-steak sandwiches;
- croissant sandwiches;
- fish fry sandwiches;
- flatbread sandwiches;
- breakfast sandwiches;
- gyros;
- hamburgers on buns, rolls, etc.;
- heroes, hoagies, torpedoes, grinders, submarines, and other such sandwiches;
- hot dogs and sausages on buns, rolls, etc.;
- melt sandwiches;
- open-faced sandwiches;
- panini sandwiches;
- Reuben sandwiches; and
- wraps and pita sandwiches.

Exempt sales

Sales of sandwiches are not taxable if the purchaser is exempt from sales tax and gives the seller a properly completed exemption certificate.

Purchases for resale

Sandwiches may be purchased for resale without payment of tax provided the purchaser gives the seller a properly completed [Form ST-120, Resale Certificate](#). The purchaser will collect tax when the sandwich is resold at retail. If a purchaser does pay sales tax on a purchase, it may later take a credit on its sales tax return. See Tax Bulletin [Sales Tax Credits \(TB-ST-810\)](#).

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 1105(d)(i)(3) and 1115(a)(1)

Regulations: Section 527.8

Memoranda: [TSB-M-18\(1\)S](#), *Summary of Sales and Use Tax Changes Enacted in the 2018-2019 Budget Bill*

Bulletins:

[Beverages Sold by Food Stores, Beverage Centers, and Similar Establishments \(TB-ST-65\)](#)

[Candy and Confectionery \(TB-ST-103\)](#)

[Convenience Stores and Bodegas \(TB-ST-135\)](#)

[Coupons and Food Stamps \(TB-ST-140\)](#)

[Food and Beverages Sold from Vending Machines \(TB-ST-280\)](#)

[Food and Food Products Sold by Food Stores and Similar Establishments \(TB-ST-283\)](#)

[Sales by Restaurants, Taverns, and Similar Establishments \(TB-ST-806\)](#)

[Sales Tax Credits \(TB-ST-810\)](#)