

New York State
Department of
Taxation and Finance
Taxpayer Guidance Division

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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

- gyros;
- hamburgers on buns, rolls, etc.;
- heroes, heagies, torpedoes, grinders, submarines, and other such sandwiches;
- hot dogs and sausages on buns, rolls, etc.;
- meit sandwichee;
- open-faced sandwiches;
- panini sandwiches;
- Reuben sandwiches; and
- wraps and pita sandwiches.

New York said yes.