



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, hoagies, torpedoos, 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.

New York said yes.