



## School Supplies

### Provincial Sales Tax Act

Latest Revision: The revision bar ( | ) identifies changes to the previous version of this bulletin dated September 2015. For a summary of the changes, see Latest Revision at the end of this document.

This bulletin explains how PST applies to school supplies.

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### Qualifying Schools

**Qualifying school**, for the purpose of the PST, means any of the following:

- A school, francophone school or Provincial school, as defined in the *School Act*
- An independent school as defined in the *Independent School Act*
- A school operated by a participating First Nation or a Community Education Authority established by one or more participating First Nations under the *First Nations Jurisdiction over Education in British Columbia Act* (Canada)
- A school operated by the Nisga'a Nation, or a treaty First Nation, under its own laws
- An institution as defined in the *College and Institute Act*
- A university
- An institution that holds a designation certificate or an interim designation certificate as defined in the *Private Training Act*

**Note:** Music, dance, nursery, Sunday schools, daycares and in-house employee training programs are not qualifying schools.

# School Supplies for Students

## Exempt Specified School Supplies for Students

The specified school supplies listed below are exempt from PST when obtained for the use of a student who is:

- in an educational program provided by a qualifying school, or
- is being educated at home according to the *School Act*.

## Specified School Supplies are:

- Bags specifically designed to carry school books and supplies, but **not** including:
  - attaché cases
  - backpacks
  - bags with wheels
  - briefcases
  - knapsacks
  - sports bags
  - tote bags
- Crayons, both wax and pencil
- Drawing instruments, including geometry instruments
- Erasers
- Glue (including glue sticks)
- Ink (does not include ink cartridges)
- Paints and brushes, including watercolour paints, but **not** including:
  - theatrical make-up
  - brushes and carrying cases associated with theatrical make-up
- Only the following paper products:
  - canvas paper
  - lined paper
  - unlined paper
  - drawing paper
  - graph paper
  - music manuscript paper
- Pencils, including coloured pencils and pastel pencils
- Pens, including coloured pens, felt-tipped pens for colouring (e.g. coloured markers), gel pens, and permanent felt-tipped pens, but **not** including fountain pens and nibs
- Ring binders
- Rulers
- School art portfolios
- Work books, including exercise books and scrapbooks

When you sell the specified school supplies listed above to a person obtaining them for the use of a student who is in an educational program provided by a qualifying school or is being educated at home, you are not required to obtain any documentation or certification from the purchaser to show why you did not collect PST on the sale. However, your records must clearly show the reason you sold the goods exempt (i.e. you document on the receipt that the goods were purchased as school supplies).

## Taxable School Supplies for Students

School supplies that are not listed above are taxable. You charge PST on the sale of items not listed above even if the items are obtained for the use of a student who is in an educational program provided by a qualifying school or is being educated at home.

For example, you charge PST on the following items:

- Athletic equipment (e.g. balls, bats, hockey sticks etc.)
- Bags not specifically designed to carry school books and supplies, such as briefcases, attaché cases, bags with wheels, backpacks, knapsacks, sport bags and tote bags
- CDs containing books in electronic format
- Downloaded music, ring tones and text tones
- Downloaded, streamed, viewed or accessed audio content (audio books and other audio programs, e.g. radio programming or podcasts) and video content (television programming, motion pictures and other videos)

**Note:** Audio or video content is exempt from PST if it is:

- a qualifying educational program (see Educational Exemptions in [Bulletin PST 107](#), *Telecommunication Services*, or
  - a live lecture, seminar, workshop or similar activity that allows for real time communication between the presenter and participants.
- Equipment such as calculators, laptops, tablets, mobile phones and desktop computers, and their accessories
  - Film and photo processing materials
  - Highlighters or markers
  - Ink cartridges
  - Locks for lockers, including combination locks
  - Lunch boxes
  - Music stands, music equipment or musical instruments (note: sheet music is exempt)
  - Pastels (note: pastel pencils are exempt)
  - Pencil boxes
  - Pencil sharpeners
  - Report covers, including duo-tang covers
  - Scissors
  - Software
  - Theatrical make-up, including brushes and carrying cases
  - Twin-pocket portfolios

# School Supplies for Qualifying Schools, School Boards or Similar Authorities

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## Exempt Specified School Supplies for Qualifying Schools, School Boards or Similar Authorities

The following specified school supplies are exempt from PST when obtained by a qualifying school, school board or similar authority for the use of students or for use in instructing students.

**Note:** Leases of specified school supplies by qualifying schools, school boards or similar authorities are not exempt from PST.

### Specified School Supplies are:

- Cellulose tape
- Chalk
- Charts, diagrams and maps
- Lesson notes, précis, examinations, test papers, answer keys, work sheets and other similar materials, and material to manufacture those materials
- Paper clips
- Pens and markers for use on whiteboards
- Photocopier toner – only the portion that can reasonably be attributed to the use of the toner in making copies:
  - for the use of students, or
  - for use in instructing students
- Rubber bands
- Software obtained for use substantially as a teaching aid for students
- Staples
- Visual or audio aids and recordings, but **not** including:
  - educational toys, geometric forms, models, display stands and felt boards
  - equipment obtained for use to record, play, project, view or access audio or video
- Wooden pencil boxes
- Supplies and materials obtained for use in home economics courses, but **not** including:
  - cutlery, dishes, pots and pans
  - table linen and towels
  - bobbins, needles, scissors, sewing machine attachments and tape measures
  - tools and equipment

- Supplies and materials obtained for use in woodworking, metal working or other industrial arts courses, but **not** including:
  - tools and equipment, including drill bits and saw blades
  - re-usable electrical and electronic parts
  - grinding wheels (these are exempt if they are obtained for use in the manufacture, production, service or repair of goods or real property, see [Bulletin PST 132, Building and Home Improvement Stores](#))
- Animals, either living or dead, or parts of animals, obtained for use in scientific research or experiments
- Supplies and materials, including chemicals, obtained for use in science courses, but **not** including:
  - alcohol burner wicks
  - containers obtained for use as hazardous waste disposal units for phlebotomy sharps
  - fossils, rocks, minerals and other geological specimens
  - gas lighter flints
  - glassware
  - lubricants obtained for use to maintain and prevent spotting, staining and rusting of surgical instruments
  - needles
  - non-disposable gloves
  - osteological preparation
  - animal feed
  - supplies for animals
  - prepared microscope slides
  - preserved specimens for display
  - skeletons
  - surgical instruments
  - syringes
  - tools and equipment
- Supplies and materials obtained for use in arts courses, but **not** including:
  - tools and equipment, including music folders
  - instrument picks and strings
- Supplies and materials obtained for use in commercial or business courses, but **not** including tools and equipment
- Supplies and materials obtained for use in vocational training courses, but **not** including tools and equipment

## Items Used for Exempt and Taxable Purposes

If a qualifying school, school board or similar authority purchases specified school supplies partly for the use of students or for use in instructing students, and partly for non-qualifying purposes (e.g. administrative purposes), the school or school board must estimate the portion they will use for non-qualifying purposes. PST applies to the portion they have indicated is for non-qualifying purposes.

For example, if a qualifying school, school board or similar authority purchases photocopier toner, 60% for the use of students or for use in instructing students, and 40% for administrative purposes, you charge PST on the 40% they have indicated is for administrative use.

## Supporting Documentation

When you sell the specified school supplies listed above, you **must** obtain from the qualifying school, school board or similar authority a detailed list or purchase order that clearly indicates the specified school supplies and their relative PST-exempt portion. You must keep this detailed list or purchase order as part of your records.

If you are uncertain of whether your customer is a qualifying school, school board or similar authority, you must either:

- Obtain documentation that your customer is a qualifying school, school board or similar authority, either by requesting a statement from your customer or by other means (e.g. the Private Training Institutions Branch provides a list of designated institutions on their [website](#)). Keep this documentation as part of your records.
- Collect the PST on that sale and remit it to us with your return for the reporting period. If your customer provides documentation that they are a qualifying school, school board or similar authority after the sale but within 180 days of the sale, you may refund or credit the PST you charged. For more information on providing refunds and credits to your customers, see [Bulletin PST 400, Refunds](#).

## Taxable School Supplies for Schools, School Boards or Similar Authorities

School supplies that are not listed above are taxable. You charge PST on the sale of these items, even if the items are obtained by qualifying schools, school boards or similar authorities for the use of students or for use in instructing students.

For example, you charge PST on the following items:

- Chalkboards, chalkboard erasers and chalkboard cleaning materials
- Whiteboards, whiteboard erasers and whiteboard cleaning materials
- Software (except software specifically listed above), including when obtained for use by teachers to assess or evaluate students or to report on students' progress
- Plaques, trophies, awards, certificates and stickers

Other examples of taxable items include:

- Administrative, cleaning and maintenance supplies
- Equipment, such as computers, photocopiers, printers, and replacement parts for equipment
- Software for administrative purposes

PST also applies to related services provided to equipment (e.g. installation, repair, maintenance). For more information, see [Bulletin PST 301](#), *Related Services*.

## **Refunds**

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You charge a qualifying school, school board or similar authority PST on specified school supplies if, at the time of sale, the qualifying school, school board or similar authority does not provide a detailed list or purchase order. If the qualifying school, school board or similar authority later provides the required information within 180 days of the date the tax was charged, you may provide your customer with a refund or credit of the PST paid.

Alternatively, the qualifying school, school board or similar authority may apply to us for a refund. We must receive the refund claim within four years from the date the tax was paid.

If you provide the qualifying school, school board or similar authority with a refund or credit, they cannot also claim a refund from us.

For more information on PST refunds, see [Bulletin PST 400](#), *PST Refunds*.

## **Refunds for Purchases Made With PAC-raised Funds**

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You charge PST on sales of goods and software to a parents' advisory council (PAC).

However, a PAC, a board of education or a francophone education authority may qualify for a refund of the PST paid on qualifying goods or software purchased in whole or in part with PAC-raised funds. To be eligible, the goods or software purchased must be for school or student use at the relevant school for which the PAC is established.

PAC-raised funds are:

- funds that a PAC raised directly through its fundraising activities,
- cash donations made directly to the PAC, and
- government funding provided directly to the PAC.

PAC-raised funds do not include funds provided to the PAC by an authority directly or indirectly (e.g. by a relevant school).

For more information, including the formula for calculating the refund, see [Bulletin PST 401](#), *PST Refunds on PAC-Funded Purchases*.



## Need more info?

Online: [gov.bc.ca/pst](http://gov.bc.ca/pst)

Toll free: 1 877 388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

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### Latest Revision

June 2018

- Updated the definition of “qualifying school” to include updated wording for private training institutions
  - Corrected the refund information to state that you may refund or credit your customer the PST paid if your customer provides you with the required documents within 180 days of the date the PST was **charged**
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References: *Provincial Sales Tax Act*, sections 1 “parents’ advisory council”, “substantially”, 145, 147, 148, 153, 162 and 165; *Provincial Sales Tax Exemption and Refund Regulation*, sections 1 “francophone school”, “qualifying school”, “Provincial school”, 12-14 and 122; *Provincial Sales Tax Regulation*, section 88.