

Frequently Asked Questions General Services Agreement

When do I need to consult with Legal Services Branch regarding using the GSA template?

Legal Services Branch should be consulted on any use of the GSA template where the aggregate contract value exceeds \$250,000, that is not specifically exempted under Chapter 6 of the Core Policy and Procedures Manual, or that involves changes to the GSA template and its schedules.

Can I make changes to the terms and conditions of the GSA template?

No changes to the standard terms and conditions are permitted without consultation with Legal Services Branch. Any changes contemplated for indemnification or insurance clauses also need to be approved by Risk Management Branch.

How does the GST and PST affect the template?

The Province pays GST (and PST) effective April 1, 2013.

Services provided and paid for after March 31, 2013 will be subject to GST. Generally speaking, PST does not apply to services. However, there are some exceptions (e.g., services to tangible personal property, legal services and telecommunications.)

If the GSA includes payments specific to goods that are delivered and paid for after March 31, 2013, both GST and PST is payable on the goods portion. In some circumstances, GST and PST may be payable on consideration paid after March 31, 2013 in relation to goods delivered on or before March 31, 2013 (e.g., where the goods are delivered in March, and payment is not required until April).

The provisions of Schedule B that, if applicable, provide for the Province's reimbursement of taxes paid or payable on contractor's expenses (and the contractor's invoicing of those amounts) have been altered to refer to GST instead of HST. Those provisions already refer to "applicable taxes" so even though PST isn't specifically mentioned, they will also apply to PST to the extent payable on those expenses. s.

I have more questions on the GST. Who should I contact?

The OCG PST & GST [site](#) provides general PST & GST information, as well as, a Question and Answer document.

I have a question regarding the GSA that isn't addressed here. Who should I contact?

Contact the Procurement Governance Office at procurementgovernance@gov.bc.ca