



Provincial Sales Tax (PST) Bulletin

Bulletin PST 301

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Related Services

Provincial Sales Tax Act

Latest Revision: The revision bar (|) identifies changes to the previous version of this bulletin dated October 2022. For a summary of the changes, see Latest Revision at the end of this document.

This bulletin explains how PST applies to related services.

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Definitions

Goods means tangible personal property as defined in the Provincial Sales Tax Act. Tangible personal property is personal property that can be seen, weighed, measured, felt or touched, or that is in any other way perceptible to the senses, and includes:

- natural or manufactured gas,
- heat,
- affixed machinery, and
- an improvement to real property or part of an improvement to real property that is removed from the site at which it is affixed or installed, while it is removed from that site.

Related services are services provided to tangible personal property (referred to as goods in this bulletin) or services provided to install goods.

Related services do not include:

- Services provided to install goods that will become affixed machinery or an improvement to real property on installation, such as installing wall-to-wall carpeting that is attached to the floor
- Services provided by a person to the person's employer in the course of their employment, such as the repair of a company truck by a company employee
- Services to manufacture goods that are fundamentally different from the goods from which they were manufactured, such as producing new pieces of jewelry from materials (e.g. coins) supplied by a customer
- Services provided to software, including installation

Note: Goods that become affixed machinery or an improvement to real property upon installation include goods that are installed into affixed machinery or an improvement to real property (e.g. parts and materials). Therefore, services to install parts and materials into affixed machinery or an improvement to real property are not related services.

Related Services Provided in B.C.

PST applies at a rate of 7% to the purchase of a related service provided, or to be provided, in B.C., unless a specific exemption applies. PST applies even if the purchaser is a non-resident of B.C.

Note: Related services provided in B.C. to goods that are brought or sent into B.C. for the sole purpose of having the related services provided are exempt from PST if the goods are immediately transported out of B.C. for use outside B.C. after the services are provided. For more information on this exemption, see Goods Brought or Sent into B.C. Solely to Receive Related Services below.

Related Services Provided Outside B.C.

Unless a specific exemption applies, PST at a rate of 7% applies to the purchase of a related service outside B.C. by a person who resides, ordinarily resides, or carries on business in B.C. if:

- the goods to which the related service is provided are taken or sent out of B.C. primarily for the purpose of having the related service provided to them, and
- the goods are brought or sent into B.C. after the related service has been provided.

However, if goods are taken or sent out of B.C. primarily for use outside B.C., any related services provided to the goods while they are outside B.C. are not subject to PST.

Self-Assessing the PST Due

Generally, if taxable related services are provided outside B.C., the purchaser must self-assess (pay directly to us) the PST payable on the related service.

If the purchaser has a PST number, they must self-assess the PST on their next PST return for the reporting period in which the goods are returned to B.C. If they do not have a PST number, they must self-assess the PST due using a Casual Remittance Return ([FIN 405](#)) on or before the last day of the month following the month in which the goods are returned to B.C.

Taxable Related Services

Generally, if a good is taxable when purchased, related services provided to that good are also taxable, unless a specific exemption applies. Examples of taxable related services include services to:

- Apply protective treatments to taxable goods, such as fabric protection, rust proofing or paint
- Assemble, disassemble or install office furniture and modular workstations (cubicles)
- Install television wall mounts onto a wall

- Repair, re-upholster or refinish furniture
- Repair business equipment, such as cash registers, photocopiers or fax machines
- Repair and paint vehicles
- Repair or maintain taxable goods, such as knives, watches, TVs, stereos or computers
- Restore antiques
- Set up, install or dismantle taxable goods, such as temporary display counters, shelves or booths at trade fairs and conventions

This is not a complete list.

Related Services Provided by Contract Workers

While services provided by a person to the person's employer in the course of employment are not related services, contract workers are not employees. Therefore, related services performed by contract workers are subject to PST, unless an exemption applies. Contract workers who provide related services to the person with whom they have entered into the contract must register for PST and charge PST on their services (unless they qualify as a small seller; for more information on small sellers, see [Bulletin PST 003](#), Small Sellers).

Goods Subject to PST Temporary Use Formulas

If you bring certain equipment into B.C. for temporary use, you may be able to pay PST under the temporary use formulas (i.e. 1/3 or 1/36 formulas).

These temporary use formulas do not apply to purchases of related services. PST is payable on the full charge for any related services provided to goods that are in B.C. for temporary use.

For more information about temporary use formulas, see [Bulletin PST 307](#), Goods Brought Into B.C. for Temporary Use.

Exempt Related Services

Exempt Related Services

The related services listed below are exempt from PST. The service may be exempt because of the type of good (see List A) or the nature of the service (see List B).

These are not complete lists.

Unless a specific requirement is provided below, service providers are not required to obtain any information or documentation from the purchaser to show why they did not collect PST. However, they must keep records showing that the criteria for the exemption are met. For example, the nature of the service and the type of good to which the service is provided is indicated on the bill, invoice or receipt.

If a purchaser must provide additional information or documentation to claim the exemption, and the purchaser does not provide it to the service provider at or before the time of a sale of a related service, the service provider must charge and collect PST on the sale of the service.

List A: A related service is exempt if it is provided to the following type of good:

- Affixed machinery, other than:
 - travelling cranes and hoists that run on rails or tracks that are attached to a building and are attached to the rails or tracks by flanged wheels, or rest on the rails or tracks by their own weight, and
 - affixed machinery, or parts of affixed machinery, that have been removed from the site at which they were affixed or installed
- Animals
- Clothing and footwear, other than blades for skates
- Goods that a person (other than a small seller) stores, keeps or retains for the sole purpose of resale – the purchaser’s PST number must be recorded on the bill, invoice or receipt or, if the purchaser does not have a PST number, a completed Certificate of Exemption – General ([FIN 490](#)) must be obtained
- Goods that a PST registrant stores, keeps or retains for the sole purpose of leasing – the purchaser’s PST number must be recorded on the bill, invoice or receipt or, if the purchaser does not have a PST number, a completed Certificate of Exemption – General ([FIN 490](#)) must be obtained

- Goods that are typically attached or applied to an individual and remain attached to the individual after the service is provided (e.g. hair extensions or gel nails)
- Most exempt goods (for more information on exempt goods, see our [PST exemptions and documentation requirements](#) page). Examples of exempt goods include:
 - equipment designed solely for use by an individual with a permanent disability (e.g. nasal CPAP systems)
 - portable fire extinguishers and refills for portable fire extinguishers
 - self-contained smoke or fire alarm devices designed for residential use and sold for under \$250
 - specified safety equipment (see [Bulletin PST 100](#), Safety Equipment and Protective Clothing)
 - turbine and electric aircraft (other than remotely piloted electric aircraft) and parts for those aircraft
 - qualifying bicycles and tricycles (see [Bulletin PST 204](#), Bicycles and Tricycles)
 - self-propelled vessels over 500 tons
- The following household appliances and goods: refrigerators, stoves, ovens, dishwashers, clothes washers and dryers, freezers, vacuums, rug-cleaning and carpet-cleaning machines, rugs and carpets, sewing machines, and curtains and draperies
- Manufactured buildings (manufactured mobile homes, manufactured modular homes and portable buildings)
- Multijurisdictional vehicles (MJVs) – the customer’s prorate account number must be recorded on the bill, invoice or receipt
- Qualifying goods used by a qualifying farmer (for more information, see [Bulletin PST 101](#), Farmers)
- Qualifying goods used by a qualifying commercial fisher (for more information, see [Bulletin PST 102](#), Commercial Fishers)
- Qualifying goods used by a qualifying aquaculturist (for more information, see [Bulletin PST 103](#), Aquaculturists)
- Trailers used **solely** with MJVs – the customer’s prorate account number must be recorded on the bill, invoice or receipt

List B: The following related services are exempt from PST because of the nature of the service:

- Attaching or applying goods to, or removing goods from, an individual (e.g. hair extensions or gel nails) **Note:** Services to these goods once they are attached or applied to an individual are also exempt – see List A
- Cleaning services, unless provided to taxable goods along with another related service that is subject to PST (e.g. repair services)
- Cutting goods, unless the cutting is:
 - part or all of a service to repair, restore or recondition the goods, or
 - provided to taxable goods along with another related service that is subject to PST (e.g. repair services)
- Diagnostic, testing or safety inspection services provided to goods or to provide an estimate for related services to the goods, including such services when dismantling and any reassembly occur, unless the service is provided to taxable goods along with another related service that is subject to PST (e.g. repair services)
- Disposal services
- Electronic device services:
 - installing software on an electronic device
 - removing software or data from an electronic device
 - relocating, modifying, or copying software or data on an electronic device
 - backing up data to an electronic device
- Engraving services
- Erecting, constructing, assembling, or dismantling the following goods if for use in the construction, demolition, adjustment, repair, renovation, restoration, or maintenance of real property or affixed machinery:
 - scaffolding, formwork, hoarding or other temporary protective coverings,
 - construction cranes, and
 - temporary power or other utilities.
- Installing goods as part of a window display service
- Liquefying natural gas
- Measuring, weighing, grading or classifying goods, unless provided to taxable goods along with another related service that is subject to PST (e.g. repair services)
- Motor vehicle services:
 - boosting a battery, other than battery recharging

- roadside tire changing
- roadside unlocking
- towing
- waxing
- motor vehicle conversion or modification provided solely for the purpose of:
 - modifying a motor vehicle to facilitate the use of the motor vehicle by, or the transportation of, an individual using a wheelchair, or
 - equipping a motor vehicle with an auxiliary driving control to facilitate the operation of the motor vehicle by an individual with a disability.
- Moving, courier, mail and freight transportation services (other than where the cost of those services is part of the purchase price of goods; for more information, see [Bulletin PST 302](#), Delivery Charges)
- Numbering pages, collating pages and folding pages
- Packaging services
- Plant growing services (e.g. tree seedlings) if the service is provided at a location other than on property owned, leased or used by the owner of the plants
- Services to goods as a result of a manufacturer recall, if the services are purchased by the manufacturer (for more information, see [Bulletin PST 303](#), Warranties, Service Contracts and Maintenance Agreements)
- Services to goods covered by a mandatory warranty, service contract or maintenance agreement, if the services are purchased by a provider of the warranty, service contract or agreement (for more information, see [Bulletin PST 303](#), Warranties, Service Contracts and Maintenance Agreements)

Note: Effective February 19, 2020, a service in list B (other than a qualifying cutting service or plant growing service) may become taxable if the service is provided during a lease to the leased good by the lessor or a third party through a contract with the lessor. However, the service remains exempt if:

- the leased good is described in List A above, or
- the service is purchased by an exempt customer (see Exempt Customers below).

Example

You lease uniforms for your staff. During the lease, the lessor offers to clean the uniforms as an optional service that is not required under the lease agreement (if the service was required under the lease agreement, then it would have formed part of the lease price). In most cases, an optional cleaning service qualifies for the exemption that applies to services included in list B. However, because this cleaning service is provided to the leased uniforms by the lessor during the lease, it does not qualify for that exemption. Unless another exemption applies, amounts the lessor charges you for the cleaning service are subject to 7% PST.

For information about leases, including the definition of a lessor, see [Bulletin PST 315](#), Rentals and Leases of Goods.

Related Services Purchased for Resale

Businesses providing related services occasionally send their customers' goods to a third party to receive related services.

In this situation, the business that sends the goods to receive a related service from a third party is purchasing the related service for resale.

For example, if a stereo repair business sends a component part of a customer's stereo to another business for repair, the charge to the stereo repair business for work done by that second business is exempt from PST.

A business that sends goods to a third party may purchase a related service exempt from PST by providing the third party with their PST number or, if they do not have a PST number, a completed Certificate of Exemption – General ([FIN 490](#)). To show why PST was not collected, the third-party service provider must record the business' PST number on the bill, invoice or receipt, or keep the exemption certificate, for their records.

Note: Although the business may be exempt on their purchase of a related service, the business must charge and collect PST on their charge to their customer for the related service unless a specific exemption applies.

Related Services Purchased from a Small Seller

If you purchase any related service from a small seller, the related service is exempt from PST.

For more information on small sellers, see [Bulletin PST 003](#), Small Sellers.

Goods Brought or Sent into B.C. Solely to Receive Related Services

PST does not apply to a related service that is provided to any goods that were brought or sent into B.C. for the sole purpose of having the related service provided to the goods and the goods were immediately, after the related service was provided, transported out of B.C. for use outside B.C. In this situation, the service provider must keep the following documentation to show why they did not collect PST:

- When available, shipping invoices or bills of lading showing the date the goods were shipped into B.C. and the date they were shipped from the service provider in B.C. to an out-of-province location, or to another service provider's location.
- If shipping invoices are not available, a written statement signed by the customer. The statement must contain the customer's certification that the goods have been brought or sent into B.C. solely to receive related services, and that the goods will be transported out of B.C. as soon as the services have been performed.

Exempt Customers

Related Services Provided to First Nations Customers

Related services purchased by a First Nations individual or a band are exempt from PST if the related services are provided wholly on First Nations land.

The exemption does not extend to tribal councils, band empowered entities, corporations or cooperatives.

For more information on exempt sales to First Nations individuals and bands, see [Bulletin PST 314](#), Exemptions for First Nations.

Related Services Provided for Customers Eligible for the Production Machinery and Equipment Exemption

If your customer is eligible for the PM&E exemption, you do not charge PST for services you perform on qualifying machinery and equipment.

For more information, see [Bulletin PST 110](#), Production Machinery and Equipment Exemption.

Related Services Provided to a Related Corporation

Corporations are exempt from PST for related services purchased from a related corporation.

For more information, see [Bulletin PST 210](#), Related Party Asset Transfers.

Related Services Provided to Members of the Diplomatic and Consular Corps

Related services purchased by certain members of the diplomatic and consular corps.

For more information, see [Bulletin CTB 007](#), Exemption for Members of the Diplomatic and Consular Corps.

Non-Taxable Services

The following services are not related services and are not subject to PST:

- Consulting services, financial services, management services, secretarial services, accounting services, property management and realty services, and information brokerage services
- Interior decorating, design and engineering services
- Services to an individual, such as medical services, dental services, chiropractic services, naturopathic services, personal training services, yoga instruction, hair salon or barber services, and spa services
- In-person seminars, training and educational courses

This is not a complete list.

Note: While PST does not apply to these services, if you provide these services and also sell or lease taxable goods, or provide software, you must charge and collect PST on the taxable goods or software. For example, if a hair salon charges for a haircut and a bottle of shampoo, the haircut is not subject to PST, but PST must be charged and collected on the purchase price of the bottle of shampoo.

Change in Use

If a related service is purchased exempt from PST, and the related service is later used for a taxable purpose, the purchaser of the related service must self-assess PST on the purchase price of the related service.

For example, you pre-purchase services to repair an exempt good (e.g. your household refrigerator). However, the services are actually performed on a taxable good (e.g. a commercial refrigerator used in your business).

If the purchaser has a PST number, they must self-assess the PST on their PST return for the reporting period in which the change in use occurs. If the purchaser does not have a PST number, they must self-assess the PST due using a Casual Remittance Return ([FIN 405](#)) on or before the last day of the month following the month in which the change of use occurs.

Charging PST on Related Services

Purchase Price of Related Services

PST must be calculated on the **total purchase price** paid by the purchaser for taxable related services. This includes charges for labour, travel time, reimbursement of travel costs incurred to provide the service (including per diems), and similar charges a customer pays to receive the service.

Travel charges (e.g. for airfare, accommodation, fuel, meals), whether they are the exact purchase price or a marked-up price, are included in the total purchase price. Notional charges, such as per diems, or a flat fee per kilometre or per travel day, must also be included in the purchase price of your service.

Reimbursement charges for other expenses that relate to the provision of taxable related services also form part of the purchase price. This includes charges incurred on a cost-recovery basis and marked-up costs. If the related services are taxable, then PST applies to charges for job-related expenses. If the service itself is not subject to PST (e.g. services to real property), then the charges for related expenses are not subject to PST.

The total purchase price does not include the following charges:

- The federal goods and services tax (GST)
- Delivery or shipping charges for the item receiving the service, provided such charges are separately stated on the sales invoice

PST must also be charged on taxable parts and materials that become part of or attached to the goods being serviced unless a specific exemption applies. For more information, see Parts and Materials below.

Bundled Sales

If, for a single price, you sell something taxable with something non-taxable or exempt, you are making a bundled sale and you charge PST based on the bundled sales rules. For more information on bundled sales, see [Bulletin PST 316](#), Bundled Sales and Leases.

Invoice Requirements

Whenever you charge PST, you must show it separately on your invoice or other sales document. You do not have to show PST for each item being sold. If PST applies at the same rate to both the purchase price of an item and on related services provided to that item, the two charges may be combined for the purpose of calculating the PST and be shown as one amount on the invoice.

Additional documentation requirements apply when certain related services are sold exempt from PST. For more information on these requirements, see Exempt Related Services and Exempt Customers above.

Remitting PST

You must report and pay (remit) to us any PST you charge, whether or not you have actually collected it from your customer. For more information, see [Bulletin PST 002](#), When to Charge and Collect PST.

Purchases Made by Service Providers

Taxable Purchases

Business Assets

Generally, service providers must pay PST on all tools, equipment and machinery they use in providing their services. This includes items such as power tools and hand tools, diagnostic equipment, welders and paint spraying equipment. PST also applies to other business assets (e.g. equipment and materials) purchased for business use, such as computers, cash registers, stationery, furniture and display shelves.

Goods that Do Not Become Part of or Attached to the Goods Being Serviced

Service providers must pay PST on all goods, including consumable supplies that do not become part of or attached to the goods being serviced, unless a specific

exemption applies. For example, this includes:

- Shop supplies, such as paper towels, cleaning solvents, masking tape, paper and detergents
- Supplies that are consumed during the provision of veterinary services

Containers and Packaging Materials

Service providers who use containers and packaging materials to provide a service, such as a packaging service (other than gift-wrapping), mailing, courier, freight or moving service, must pay PST on the packaging materials used in providing that service. This includes boxes, crates, foam chips, strapping, wrapping, and bags.

However, if the service provider sells their customer the packaging materials first and then uses those materials to provide the service, they may purchase the packaging materials (other than reusable containers) exempt from PST as they are purchased for resale.

To claim the exemption, the service provider must provide their PST number to their supplier or, if they do not have a PST number, a completed Certificate of Exemption – General ([FIN 490](#)).

If the Customer is Charged for Containers and Packaging Materials

If there is a separate charge to the customer for containers and packaging materials, PST applies to the charge even if the services themselves are not subject to PST. This is because the charge relates to the purchase of taxable containers and packaging materials.

For example, an electronics repair business provides bags to their customer with the repaired goods and charges 15 cents per bag. The business would be required to charge PST on the charge for the bag.

If the Customer is Not Charged for Containers and Packaging Materials

If there is no separate charge to the customer for containers and packaging materials, and they are provided to the customer with services that are subject to PST, the service provider must charge PST on the full purchase price of the services.

If there is no separate charge to the customer for containers and packaging materials and they are provided to the customer with services that are **not** subject to PST, the service provider is generally not required to charge PST on the

containers and packaging materials. In most cases, the containers and packaging materials are not taxable to the customer because they either qualify for the bundled sales exemption or are considered incidental to the provision of a service that is not subject to PST.

For more information, see [Bulletin PST 305](#), Containers and Packaging Materials.

Certain Materials Consumed by Service Providers

Service providers do not pay PST on the following items if they are obtained for use in the manufacture, production, service or repair of goods or real property:

- Abrasive paper, emery paper or other fabric-backed abrasives suitable for use by hand or for use with hand-held tools
- Dies
- Grinding wheels
- Jigs
- Moulds (moulds designed for food production must be for commercial food manufacturing or production)
- Patterns
- Polishing wheels
- Rotary steel brushes
- Sand for use in sand blasting
- Steel, plastic and glass shot and similar material for use in blasting clean a surface
- Steel wool

The service provider does not need to provide any documentation to claim this exemption. However, the supplier's records must clearly show the reason why the goods were sold exempt from PST (e.g. the supplier documented on the receipt that the grinding wheels were purchased exempt for use in the manufacture of goods).

Parts and Materials

Parts and Materials that Become Part of, or Attached to, the Goods Being Serviced

You are exempt from paying PST on parts or materials you obtain solely for the purpose of providing a related service to a good if the parts or materials remain

part of or attached to the good, and you retain no interest in the parts or materials after the service.

These parts and materials are being sold to your customers. Therefore, unless the parts and materials qualify for a specific exemption, you charge PST on the amounts you charge for these parts and materials.

This is the case even if:

- the related service qualifies for an exemption (e.g. installing a replacement compressor as part of a service to repair a household refrigerator, or replacing a lost button or broken zipper on customer clothing), or
- there is a single price shown on the bill, invoice or receipt that covers the related service and any parts or materials sold with the related service.

If both the parts and materials and the related services are subject to PST, PST applies to the total purchase price, regardless of whether or not the charge for the parts and materials is separate from the charge for the related services.

However, if the charge for the parts and materials is not separate from the charge for the related services, and either the parts and materials or the related services are exempt, the bundled sales rules apply. For more information on bundled sales, see [Bulletin PST 316](#), Bundled Sales and Leases.

Exception – Incidental Goods Provided with Services Not Subject to PST

PST does not apply to incidental goods provided under a contract for services that are not subject to PST. For goods, software or telecommunication services to be considered merely incidental to a contract for the provision of non-taxable services, **all** the following criteria must be met:

- the fundamental purpose of the contract is for the services and not for the goods, software or telecommunication services,
- there is no separate charge for the goods, software or telecommunication services, and
- the total amount for the service is the same as, or only marginally different from, the price you would charge if the goods, software or telecommunication services were not provided.

For example, PST does not apply to:

- Nail polish provided as part of manicure or pedicure services
- Original blueprint provided as part of an interior design or space planning service

Because these goods are not considered to have been sold to the customer, the service provider must pay PST on these goods because they have not been acquired for resale.

Goods Used to Provide Services that are Not Related Services

Service providers must pay PST on parts and materials used to provide services that are not related services, unless a specific exemption applies. This includes goods used to provide services to an individual (e.g. oil used to provide massage services, hair products used to provide hair styling services, cosmetics used to provide spa services), services to improvements to real property or services to install affixed machinery (or install goods into affixed machinery).

Service Contracts

A service contract is an agreement that applies to certain goods under which, in the future, a customer may receive replacement goods, parts or services. This includes maintenance agreements and similar contracts, including where it cannot be determined at the outset whether any replacement goods, parts or services will be provided.

For information on how PST applies to service contracts for both the service provider and the purchaser of the service contract, see [Bulletin PST 303](#), Warranties, Service Contracts and Maintenance Agreements.

Real Property and Affixed Machinery

Services to Real Property and Affixed Machinery

Services to real property and services to most affixed machinery are not subject to PST. Situations where services to affixed machinery would be taxable are described under Exempt Related Services above - see List A.

Examples of services to real property include house painting, wallpapering, roofing, plumbing, electrical work, applying protective treatments to wall-to-wall carpeting, and repairs and maintenance to furnaces, water heaters or built-in appliances.

Landscaping services to lawns, gardens and plants are also services to real property, unless the services are being provided to plants or trees planted in freestanding, hanging or other containers that are not real property, regardless of their size.

The service provider must pay PST on purchases of parts and materials used to install improvements to real property and affixed machinery.

For more information on improvements to real property and affixed machinery, see [Bulletin PST 501](#), Real Property Contractors.

On-Site Services

PST does not apply to services to improvements to real property and most affixed machinery if the service is performed to:

- the item while it is attached to real property, or
- the item or part of the item while it is detached from real property, provided that the service is performed at the site where the item was affixed or installed.

For example, repairs to a built-in cabinet while attached to the wall, or while detached from the wall but kept in the home, would not be subject to PST.

If you provide services to real property or to affixed machinery, you should ensure that the nature and the location of the services are clearly described on the sales invoice or in the contract for services.

Off-Site Services

If a taxable good, including affixed machinery or an improvement to real property, is detached from real property **and** is removed from the site at which it was affixed or installed, that item ceases to be real property or affixed machinery during the period it is removed from the site. During this period, related services provided to that good are subject to PST unless an exemption applies.

For example, if the motor for a household furnace is taken to a repair shop, PST would apply to related services provided at the repair shop.

An off-site location means the repairer's place of business or other location away from the normal location of the item being repaired. For example, the repairer's van parked on the customer's property or on the street immediately in front of the customer's property does not constitute an off-site location.

PST does not apply to charges for removal from real property and re-installation to real property.



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Latest Revision

March 2024

- Revised to correct and clarify the types of charges that must be included in the purchase price of taxable related services
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References: Provincial Sales Tax Act, sections 1 “affixed machinery”, “band”, “electronic device”, “First Nation individual”, “improvement to real property”, “lease”, “manufactured building”, “manufactured mobile home”, “manufactured modular home”, “motor vehicle”, “multijurisdictional vehicle”, “portable building”, “related service”, “software”, “tangible personal property”, “taxable service”, “use”, “vehicle”, “vendor”, 10, 17, 18, 26, 28, 33, 37, 109, 119, 120, 120.1, 121, 137, 140.1, 141, 145, 169, and 179; Provincial Sales Tax Exemption and Refund Regulation, sections 1 “fishing equipment”, “obtain”, “qualifying aquaculturist”, “qualifying commercial fisher”, “qualifying farmer”, 8, 16, 30, 36-43, 46, 48, 49, 55, 57, 73-77.2, 109, 124.2 and 148 and Schedules 2-4; Provincial Sales Tax Regulation, sections 7, 63, 64 and 85; Consular Tax Exemption Regulation.