

Examples – Goods That Generally Become Part of Real Property and Goods That Do Not

Provincial Sales Tax Act

Latest Revision: *The revision bar (|) identifies changes to the previous version of this bulletin dated March 2014. For a summary of the changes, see Latest Revision at the end of this document.*

Goods that Generally Become Part of Real Property

For the purpose of PST, the following are examples of goods that generally become part of real property upon installation (see explanation of real property in [Bulletin PST 501](#), *Real Property Contractors*). This is not a complete list. If any of the goods are sold without installation, they are subject to PST as goods.

If you are unsure whether a particular good becomes part of real property, please contact us.

- Affixed machinery (see [Bulletin PST 503](#), *Affixed Machinery*)
- Aircraft hangar doors
- Air conditioning systems – does not include portable units
- Air ventilation systems
- Alarm systems – attached to real property (see [Bulletin PST 505](#), *Security Systems*)
- Altar railings – built-in
- Asphalt – (e.g. as roofing material or as road or driveway)
- Awnings
- Bins – built-in
- Bleachers – attached to gym walls
- Blinds – venetian
- Bridges
- Boilers – e.g. used to service a building for heat, electricity or lighting
- Booths – built-in
- Building materials used to construct in-ground swimming pools (e.g. concrete, tiles and grout)
- Cabinets and counters – built-in
- TV cables, cable connectors, wall plates – embedded in the wall
- Carpeting – wall-to-wall and attached to the floor
- Ceiling fans – hardwired
- Ceilings
- Church pews, pew fronts, altar rails, organ and chancel screens – built-in

- Closet organizers – built-in
- Concrete used as a construction material, including:
 - ready-mix concrete poured into forms for foundations or slabs
 - precast concrete embedded into land
- Construction materials – once installed that are used to construct a building or other structure that has a foundation or is attached to real property (e.g. lumber, concrete, windows, vapour barrier material)
- Conveyors – attached
- Cooktops (e.g. induction, gas) – built into countertops
- Curtain rods – does not include the curtains
- Decks
- Dishwashers – built-in (e.g. within the kitchen cabinetry under a countertop)
- Docks – attached to pilings that are sunk into the seabed; includes floating docks and floating breakwaters
- Doors, door frames and door locks – includes keys when provided with services to install a lock
- Drapery tracks and rails – does not include the drapes
- Elevators and escalators
- Eaves troughs
- Fences – attached; does not include temporary steel fences used to secure a construction site or fences that rest upon the ground on their own weight
- Fibre-optic telecommunications systems – includes buried fibre optic cable and access points to install or maintain the cable, and above-ground wire and poles to connect users; does not include computers to manage the system
- Fire alarm and detection devices – built-in
- Fire hydrants
- Fireplaces – does not include electric fireplaces that plug in to electrical outlets
- Flooring (e.g. tile, linoleum, laminate, wall-to-wall carpeting, hardwood)
- Foundations
- Furnaces and duct work
- Garage doors – includes portable remote controls when provided with services to install a garage door
- Gas fireplaces, gas heating stoves and gas heaters – attached (not just to the gas line), including a system which vents to the outside
- Glass – installed in buildings
- Greenhouses – does not include portable types or freestanding greenhouses (i.e. unattached or that rest on their own weight)
- Hand rails
- Hardwood floors
- Heated towel rails – installed and hardwired
- Heating systems
- Heat pumps
- Hooks – attached

- Hot water heaters
- Hot tubs – attached to the land or buildings; does not include hot tubs that are minimally attached or that rest on their own weight
- Houseboats and other portable floating structures if:
 - the houseboat or other floating structure is not designed as a means of transportation or to be self-propelled, and
 - the building is sold as a unit consisting of a building and a platform or barge, the primary purpose of which is the floatation of the building, and the building covers most of the surface of the platform or barge
- Irrigation systems
- Island units (e.g. kitchen islands, supermarket islands) – installed (does not include freestanding island units)
- Kitchen countertops
- Landscaping materials (e.g. soil, sod, gravel, plants, trees, shrubs, underground sprinklers, irrigation lines, retaining walls) – does not include potted plants or plants in freestanding containers

Note: Installation of landscaping materials means the materials are spread, planted or installed in the place where they are to remain. This does not include landscape materials that are delivered and left in a pile (e.g. left on a customer's tarp or in their driveway).
- Lighting systems and light fixtures – attached; includes light bulbs if provided with services to install light fixtures; does not include freestanding lamps, such as desktop, tabletop or floor lamps and other plug-in lights
- Microwaves – built-in (e.g. range hood/microwave combination units)
- Mirrors and medicine cabinets – does not include mirrors and medicine cabinets that hang on hooks
- Moldings and baseboards
- Ovens – built-in (does not include freestanding ranges)
- Partition walls
- Plumbing fixtures (e.g. faucets, in-sink soap dispensers) and pipes
- Pools and spas – plumbed into the water supply; above ground must be enclosed by a deck; does not include above ground pools or spas that are minimally attached or that rest on their own weight
- Rail sidings and rail spurs
- Range hoods
- Restaurant booths and stools – attached to the floor
- Retaining walls
- Roofing materials
- Scatter antennae
- Security systems – attached (see [Bulletin PST 505](#), *Security Systems*)
- Sewage disposal equipment
- Sheds that are not freestanding

- Shelves:
 - built into walls
 - attached closet shelving systems and closet organizers
- Signs – attached, including
 - signs directly bolted to concrete bases embedded in the ground, or affixed to poles or pylons that are bolted to concrete bases embedded in the ground (e.g. canopy, cube, twin pole and flag mount pylon signs)
 - signs mounted on walls (e.g. fascia or neon signs)
- Sinks and sink counters – attached
- Smoke detectors – hardwired, and attached battery powered units
- Speaker systems – built-in
- Sprinkler systems – attached, including embedded in the ground or affixed to a building
- Stairs
- Stools – attached (e.g. restaurant stools attached to the floor)
- Storm windows
- Tanks (e.g. gas tanks) that are buried underground **and** attached to a distribution line
- Telecommunications towers
- Thermostats – attached
- Towel rods
- Trash compactors – built-in
- Vacuum cleaner systems – built-in; does not include plug-in hoses and attachments
- Venetian blinds
- Water meters
- Water filtration equipment – attached to plumbing
- Water treatment systems – built-in
- Windows and storm windows – includes screens
- Wiring – built into walls
- Wood burning stoves, including a system that vents to the outside

Goods That Generally Do NOT Become Part of Real Property

For the purpose of PST, the following are examples of goods that generally do **NOT** become part of real property upon installation unless they are **substantially** attached to real property. This is not a complete list.

If you are unsure whether a particular item becomes part of real property, please contact us.

- Audio/video equipment that is not **substantially** attached to real property (e.g. enclosed by built-in cabinetry), including:
 - computers mounted on a wall
 - satellite dishes attached to buildings
 - televisions attached to wall mounts, and the wall mounts themselves
- Automatic teller machines (ATMs) – freestanding
- Bookshelves and other furniture

- Cubicles
- Curtains (however, the rods generally become part of real property)
- Desks – not built-in
- Dishwashers – freestanding (e.g. freestanding island dishwashers)
- Equipment that is only connected to a building by power, water or air supply connections (e.g. ice machines and water coolers that are plugged in and connected to the water supply but are not attached to the building)
- Exercise equipment that is not **substantially** attached to real property
- Furniture
- Kiosks – portable that rest on their own weight
- Paintings and sculptures
- Plants in freestanding containers
- Plugged-in lamps
- Real estate signs
- Refrigerators and freezers
- Sheds – freestanding (e.g. rests on skids in a driveway)
- Ranges – freestanding (also known as “cooking stoves” or “kitchen stoves”), including gas ranges attached to a gas line
- Washing machines and dryers
- Window air conditioner units



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Latest Revision

December 2017

- Clarified which stoves, ranges, cooktops and heaters generally become part of real property upon installation
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