



School Supplies

Provincial Sales Tax Act

This bulletin provides information on how the provincial sales tax (PST) applies to school supplies effective April 1, 2013.

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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 accredited institution as defined in the *Private Career Training Institutions Act*

Please 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 in accordance with 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
- ink
- paints and brushes, but **not** including:
 - theatrical make-up
 - brushes and carrying cases associated with theatrical make-up
- only the following paper products:
 - lined paper
 - unlined paper
 - drawing paper
 - graph paper
 - music manuscript paper
- pencils
- pens, but not including fountain pens and nibs
- ring binders
- rulers
- school art portfolios
- work books

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)

Please note: Audio or video content is exempt from PST if it is:

- a qualifying educational program, 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
- highlighter pens or markers
- music stands, music equipment or musical instruments (note: sheet music is exempt)
- software
- theatrical make-up, including brushes and carrying cases

School Supplies for Qualifying Schools, School Boards or Similar Authorities

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.

Please 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, if obtained for use
 - on a computer, and
 - 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
 - re-usable electrical and electronic parts
 - grinding wheels and saw blades
- 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
 - 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.

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, obtained for use
 - on a computer, and
 - 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, please see [Bulletin PST 301](#), *Related Services*.

Refunds

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 paid, 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 the ministry for a refund. The ministry 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 the ministry.

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

Refunds for Purchases Made With PAC-raised Funds

You charge PST on sales of goods and software to Parent Advisory Councils (PACs).

However, a Parents' Advisory Council (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 with PAC-raised funds. To be eligible, the goods or software purchased must be given to a school, francophone school or Provincial school for school or student use. The PAC, board of education or francophone education authority may apply to the ministry for a refund of PST paid with those PAC-raised funds. The ministry must receive the refund claim within four years from the date the tax was paid.

For more information about PST refunds on PAC funded purchases, including the formula by which the refund is calculated, please see [Bulletin PST 401](#), *PST Refunds on PAC Purchases*.



Need more info?

Online: gov.bc.ca/PST

Toll free in Canada: 1 877 388-4440

Email: CTBTaxQuestions@gov.bc.ca

You can access our forms, publications, legislation and regulations online at gov.bc.ca/PST (go to [Forms and Publications](#)).

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

For up to date information on the return to PST, subscribe to our What's New page at www.sbr.gov.bc.ca/msbr/whats_new/consumer_taxes/whatsnew.htm

References: *Provincial Sales Tax Act*, sections 145, 147, 148 and 153; Provincial Sales Tax Exemption and Refund Regulation, section 1 “francophone school”, “qualifying school”, “Provincial school”, 12-14 and 122; Provincial Sales Tax Regulation, section 88.