

School Supplies Purchased by Private Career Training Institutions

Social Service Tax Act

This notice explains how the social service tax, also called the provincial sales tax (PST), applies to school supplies purchased by private career training institutions.

To qualify to purchase certain school supplies without paying PST, private career training institutions must be registered **and** accredited with the Private Career Training Institutions Agency (PCTIA) (www.pctia.bc.ca). Private career training institutions that are not registered **and** accredited with PCTIA must pay PST on their purchases of school supplies.

For more information on how to purchase school supplies without paying PST, please see [Bulletin SST 012](#), *School Supplies*. For detailed lists of taxable and non-taxable school supplies, please see our website at www.sbr.gov.bc.ca/industry_specific/school_supplies/school_supplies.htm

If you paid PST on school supplies that you are qualified to purchase without paying PST, you can apply for a refund of the PST paid. For more information on refunds, please see [Bulletin GEN 008](#), *Refunds of Overpayments of Tax*.

If you purchased school supplies without paying PST, but you do not qualify for the exemption, self-assess the PST due using the *Casual Remittance Return for Provincial Sales Tax (PST) Due on Taxable Tangible Personal Property by a Purchaser Not Registered under the Social Service Tax Act* form ([FIN 428P](#)).

Further Information

If you have any questions, please call us at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440, or e-mail your questions to CTBTaxQuestions@gov.bc.ca

You can also find information on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/consumer_taxes.htm