

Telecommunications Industry

Social Service Tax Act

Do you provide telecommunication services?

Do you sell telecommunication equipment?

This bulletin provides specific tax information to help telecommunication service providers understand how the social service tax, also called the provincial sales tax (PST), applies to their businesses.

For general PST information that applies to all businesses, such as who needs to register, when general exemptions apply, and how to charge and collect the PST, please read our [*Small Business Guide to Provincial Sales Tax \(PST\)*](#).

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The revision bar (|) identifies changes to the previous version of this bulletin dated June 2008.

Overview

A telecommunication service allows a person to send or receive voice, data, television or any other form of transmission by wire, fibre optic cable, radio, satellite or other electromagnetic or laser-based system.

The following chart outlines how PST applies to services commonly provided by the telecommunications industry.

Service	Taxable	Non-Taxable
Telephone	<ul style="list-style-type: none"> ▪ Local business ▪ Long distance ▪ Cellular ▪ Local area extenders ▪ Voice Over Internet Protocol (VOIP) ▪ Long distance calling cards ▪ Credit card calls in British Columbia ▪ Toll-free telephone and fax services for residential use ▪ Two-way paging ▪ Teleconferencing telecommunications 	<ul style="list-style-type: none"> ▪ Local residential (including calling features, such as call waiting) ▪ Electronic messaging (answering services) ▪ Telephone currency/payphone cards ▪ Credit card calls from out-of-province ▪ Toll-free telephone and fax services for business use ▪ 1-900 services ▪ Conventional paging systems ▪ Air-to-ground (in an airborne aircraft) ▪ Teleconferencing facilities
Internet	<ul style="list-style-type: none"> ▪ Internet access with e-mail ▪ Mobile browsers 	<ul style="list-style-type: none"> ▪ Website hosting ▪ Domain registration
Television	<ul style="list-style-type: none"> ▪ Specialty cable channels (including pay-per-view) ▪ Satellite (part of a subscription service) ▪ Satellite pay-per-view (part of a subscription service) ▪ Transmission services to extend the broadcast range for broadcasters 	<ul style="list-style-type: none"> ▪ Basic cablevision ▪ Satellite pay-per-view (not part of a subscription service)
Network	<ul style="list-style-type: none"> ▪ System access fees 	

If you sell or lease telecommunication equipment to your customers, you charge PST on the purchase or lease price of the equipment, including charges for installation.

However, you may purchase equipment for resale or lease without paying PST by giving the supplier your PST registration number.

You pay PST on any equipment you use to provide your telecommunication services.

PST applies differently to items that qualify as improvements to real property. For more information, please see the section below, Improvements to Real Property.

For detailed lists of taxable and non-taxable services and equipment provided by the telecommunications industry, please see our website at www.sbr.gov.bc.ca/industry_specific/telecommunications/telecommunications.htm

Taxable Telecommunication Services

You charge PST on a telecommunication service if **the charge for the service** relates to a transmitter ordinarily located in British Columbia and the telecommunication either:

- begins in British Columbia, or
- is received in British Columbia.

A **transmitter** is any device, such as a telephone, fax machine, cellular telephone, computer, modem or television that your customer may use to send or receive a telecommunication service.

When you provide taxable telecommunication services, you charge your customers PST on the total purchase price for your services. The purchase price includes all charges that the customer pays to receive the service, including sign-up, access, airtime, usage, service charges etc.

Please note: If the charge for a taxable telecommunication service relates to a transmitter ordinarily located in British Columbia, PST applies regardless of where the invoice for the service is sent. For example, if your customer subscribes to a long distance telephone service for a telephone located in British Columbia, but has the invoice sent to Alberta, you charge PST on the total purchase price for the service because the telephone is in British Columbia.

Inter-Jurisdictional Telecommunication

An inter-jurisdictional telecommunication is a transmission between a British Columbia location and an out-of-province location. You charge PST if the telecommunication is charged to a transmitter ordinarily located in British Columbia and the telecommunication is either made from or received in British Columbia.

You do not charge PST on an inter-jurisdictional telecommunication that neither begins nor ends in British Columbia, even if the charge for the telecommunication service is in relation to a transmitter ordinarily located in British Columbia.

Example 1

A customer calls long distance from British Columbia to Saskatchewan. The call is charged to the British Columbia telephone. You charge PST because the call begins in British Columbia and is charged to a telephone in British Columbia.

Example 2

A customer calls collect from British Columbia to Newfoundland. As the call is collect, the call is charged to the Newfoundland telephone. You do not charge PST, even if the call begins in British Columbia, as the call is not charged to a telephone in British Columbia.

Example 3

A cellular telephone service subscriber in British Columbia travels to Calgary and calls Vancouver. You charge PST because the call ends in British Columbia and is charged to a cellular telephone ordinarily located in British Columbia.

Example 4

A cellular telephone service subscriber in British Columbia travels to Toronto and calls Montreal. You do not charge PST because the call did not begin or end in British Columbia, even though the call is charged to a cellular telephone ordinarily located in British Columbia.

For information on inter-jurisdictional network services, please see the section below, Network Services.

Sales

When to Charge PST

You charge PST on the sale or lease of telecommunication equipment, such as:

- telephones, including cellular,
- modems,
- pagers,
- personal digital assistants (PDAs),
- pocket PCs,
- satellite dishes,

- computers, and
- fax machines.

First Nations

You do not charge eligible First Nations customers PST on telecommunication services that are made from, or charged to, transmitters ordinarily located on reserve land and charged to an Indian or Indian Band.

You also do not charge PST on telecommunication equipment sales to eligible First Nations customers that take place on reserve land, such as a telephone, fax machine, cellular telephone, modem or television.

You do not charge PST on leases to eligible First Nations customers when the lessee resides on the reserve.

The exemption for sales and leases to First Nations customers applies only to First Nations bands and individuals who qualify under the *Indian Act* (Canada) and who hold a *Certificate of Indian Status* card. To show why you did not charge PST, you need to keep supporting documentation from your customers.

For more information, please see [Bulletins SST 034](#), *Procedures for Making Exempt Sales or Leases to Indians and Indian Bands*, and [SST 046](#), *Exemptions for Indians and Indian Bands*.

Please note: This exemption does not apply to Nisga'a Citizens or to sales made on Nisga'a land. Nisga'a Citizens are Nisga'a individuals included in the Nisga'a Final Agreement and who pay provincial taxes, effective June 1, 2008. For more information, please see [Bulletin GEN 013](#), *Provincial Taxes on Nisga'a Lands*.

Members of the Diplomatic and Consular Corps

You do not charge PST on the sale of telecommunication services and equipment to persons who qualify as members of the diplomatic and consular corps.

For more information, please see [Bulletin GEN 006](#), *Exemption for Members of the Diplomatic and Consular Corps: Instructions to Vendors and Operators*.

Federal Government

You do not charge PST on the sale of telecommunication services and equipment to federal government departments, boards, agencies or commissions if they provide their PST registration number.

For more information, please see [Bulletin GEN 002](#), *Sales and Leases to the Governments of Canada and British Columbia*.

Sales to Other Retailers

You do not charge PST on goods or services sold to other retailers for resale if they provide their PST registration number. When you sell to other retailers, you record their PST registration number on each invoice and keep it in your records to show why you did not charge PST.

Bundled Services

If you provide a single service that includes both telecommunication and non-telecommunication services, but is designed or sold as one service, you charge PST on the total purchase price for your service. For example, an automated reception service that routes incoming calls (i.e. telecommunication service) and allows your customer to retrieve the messages (i.e. non-telecommunication service) is a single service that cannot be split into two distinct services.

If you bundle two distinct taxable and non-taxable services for a single price, such as Internet access and basic cable television, you charge PST only on the fair market value of the taxable service. However, if the single price is less than \$500 and the fair market value of the taxable portion is more than 90% of the single price, you charge PST on the total purchase price for the bundled services.

For more information, please see [Bulletin SST 119](#), *Bundled Sales: Taxable and Non-Taxable Goods or Services Sold Together for a Single Price*.

Purchases

When to Pay PST

You pay PST on the purchase or lease of new or used goods and services that you use in your business, such as:

- stationery, furniture and office equipment,
- advertising materials, such as flyers and brochures,
- goods you purchase to give away as free promotions,
- computer hardware and software (unless custom software),
- telecommunication equipment you use to provide your services, such as network nodes, switching equipment, servers, hubs and cables,

- telecommunication services you use to provide non-telecommunication services (e.g. services you use to provide electronic messaging, 1-900 or conventional paging services), and
- services to repair your equipment.

If the supplier does not charge you PST on the above items, you self-assess and record the PST due at Step 3 of your next tax return.

Goods Sold from Your Supply Stock

If you purchased a product to provide a service and paid PST on the product, but you later sell or lease the product to a customer, you charge the customer PST. If you did not use the product before you sold or leased it, you may qualify for a refund from the ministry. For more information, please see [Bulletins GEN 008, Refunds of Overpayments of Tax](#).

When Not to Pay PST

You do not pay PST on the following:

- containers, labels or packaging materials that are included with your sales at no extra charge to your customers,
- telecommunication services, such as long distance, cellular telephone, Internet access or television services, you purchase for resale or lease to your customers,
- equipment, such as cellular telephones, modems or satellite dishes, you purchase for resale or lease to your customers, and
- equipment that is bundled as part of a contract, but does not need to be returned to the service provider at the end of the contract, and is provided free of charge with the purchase of a service (e.g. high speed modems or cellular phones provided free of charge with the purchase of a service).

Services and Equipment for Own Use

If you take equipment from your resale or lease inventory and use it for your business or for personal use, you self-assess PST on your cost of the equipment. If you provide telecommunication services exclusively for your own use, you do not pay PST on your own services.

For example, a cellular telephone company may provide cellular telephones to its employees for business use. While the cellular telephone company does not pay PST on its own cellular air time, it pays PST on its cost for providing the telecommunication service. These costs include electricity, equipment and charges from other telecommunications companies (e.g. a long distance provider).

Purchases from Out-of-Province Suppliers

If you purchase taxable goods from an out-of-province supplier, you pay PST on the total amount that you pay to bring the goods into British Columbia, including charges for transportation, customs, excise and any other costs, except the goods and services tax (GST). If the supplier does not charge you PST, you self-assess and record the PST due at Step 3 of your next tax return.

Improvements to Real Property

Real property is land and any items permanently attached to land (e.g. buildings and structures). Materials and equipment that become permanently attached to the land or buildings are called improvements to real property.

The following may qualify as improvements to real property:

- cables, cable connectors, wiring and wall plates installed in buildings or underground (not including cable to a television, unless there is no wall plate),
- fibre optic telecommunication systems, including buried fibre optic cable and access points to install or maintain the cable, and above ground wire and poles to connect users (not including computers to manage the system),
- scatter antennae that are an integral part of a radio transmission tower,
- telecommunication towers,
- satellite dishes permanently affixed to real property,
- telephone jacks, and
- network nodes, switching equipment, servers and hubs.

If you purchase and install the above items for your own use, you pay PST on the materials and equipment because they are tangible personal property at the time of purchase.

If you supply and install the above items for your customer, you are considered a contractor. For contracts that you **enter into before October 1, 2008**, the way you structure your contract determines whether you pay PST or you charge your customer PST on the materials and equipment you supply and install to complete the contract. For contracts that you **enter into on, or after, October 1, 2008**, generally, you are required to pay PST. However, under certain circumstances, you charge your customer PST.

If you are involved in real property contracts, it is important that you read [Bulletin SST 072, Real Property Contractors](#), for detailed information.

Telephone Services

Residential

If you only provide residential telephone services for local telephone calls, you do not charge PST. If you charge to set-up, install or activate a residential telephone service, you do not charge PST. You also do not charge PST for additional residential services, such as call forwarding, call waiting or call display.

If you only provide long distance telephone services, you charge your customers PST on the total purchase price for your services, including sign-up and monthly service fees.

If you provide residential telephone services for both long distance and local telephone calls, you only charge PST on the per-call charges and any other charges for long distance services.

Please note: Voice Over Internet Protocol (VOIP) services do not qualify for a residential rate exemption from PST, even if they are purchased for residential use. For more information, please see the section below, Voice Over Internet Protocol (VOIP).

Business

If you provide long distance and/or local telephone services to businesses, you charge PST on the total purchase price for your services, including sign-up or monthly service charges. You also charge PST on any additional services you provide to businesses, such as call display, call forwarding and call waiting.

Cellular

If you provide cellular telephone services, the exemption for residential telephone services does not apply as cellular telephones are not linked to a residential dwelling. You charge PST on activation fees, charges for local telephone air time, and annual or monthly access charges. You also charge PST on long distance calls made through a cellular telephone if the calls are charged to a cellular telephone ordinarily located in British Columbia and the calls are either made or received in British Columbia.

If your customer takes their cellular telephone out of the province and calls a location outside of British Columbia, you do not charge PST. This is because they did not make or receive the call in British Columbia.

If non-residents of British Columbia bring their cellular telephones temporarily into British Columbia for use, you do not charge PST, even if they make or receive local or long distance calls in British Columbia. This is because the cellular telephones are ordinarily located outside the province.

For information on prepaid cellular cards, please see the section below, Prepaid Long Distance/Cellular Cards.

Electronic Messaging Services

If you provide services that allow your customer to receive, record and retrieve messages from callers, such as voice mail and call answering, you do not charge PST. These services are considered answering systems, not telecommunication services. However, you pay PST on telecommunication services and equipment you use to provide your services.

Please note: A messaging service that allows a customer to send and receive unlimited communications by computer or telephone is a taxable telecommunication service and you charge PST.

Local Area Extenders

If you provide local area extender services that extend the geographic calling area of a local land line telephone service, you charge PST. These services are considered long distance services, even if your customer does not make long distance calls in a particular billing period.

Voice Over Internet Protocol (VOIP)

VOIP services are considered long distance services as they feature unlimited long distance or allow your customer to establish a local calling area in a location different from the location of their transmitter. If you provide VOIP services, which are telephone services provided over a broadband Internet connection, you charge PST.

Prepaid Long Distance/Cellular Cards

Prepaid long distance/cellular cards may be purchased in various dollar amounts (e.g. \$5, \$10, \$20 etc.) from retail outlets, such as grocery and drug stores, and are not linked to a particular telephone number or account. If you provide prepaid long distance/cellular cards, you charge PST as your customers are pre-paying for long distance or cellular services.

Long Distance Calling Cards

If you provide long distance calling cards that are linked to a telephone number or account ordinarily located in British Columbia, you charge PST if the calls are either made or received in British Columbia. For example, if your customer calls long distance from a telephone in British Columbia and charges the call to a card linked to a telephone in British Columbia, you charge PST because the charge is for a telephone ordinarily located in British Columbia.

However, if your customer calls long distance from a telephone in British Columbia and charges the call to a card that is linked to an out-of-province telephone, you do not charge PST because the charge is not for a telephone in British Columbia.

Telephone Currency/Payphone Cards

If you provide telephone currency or payphone cards that are not linked to a particular telephone and are used only for payphone calls, you do not charge PST. The charge for each call, including the PST, is deducted from the balance remaining on the card.

Credit Card Calls

If you provide a service that allows your customer to call from a British Columbia telephone and charge the call to a credit card, you charge PST on the total purchase price for your service, including any additional fees for the service. This is because the charge relates to a telephone ordinarily located in British Columbia and the call is made in British Columbia. You do not charge PST if your customer calls from an out-of-province telephone and charges the call to a credit card.

Please note: You do not charge PST on service fees charged to your customer by their bank or financial institution as they are not part of the purchase price for the telecommunication service.

Toll-Free Telephone and Fax

If you provide toll-free telephone and fax services (e.g. 1-800, 1-888, and 1-877) for business use, you do not charge PST. However, you charge PST on the total purchase price if these services are for residential use.

1-900

If you provide 1-900 services, you do not charge PST as your customers are accessing information or entertainment services, not telecommunication services. However, you pay PST on telecommunication services you use to provide your 1-900 services.

You pay PST on network fees for accessing a British Columbia telecommunication network, one-time set-up charges and charges for accessing an out-of-province telecommunication network. However, you do not pay PST on the charges for accessing an out-of-province telecommunication network if the charges are separately stated on the invoice.

Conventional Paging

Conventional paging services display telephone numbers or other written messages or provide brief one-way voice messages. If you provide conventional paging services that do not allow your customer to send or receive transmissions, you do not charge

PST on the charge for your service or any activation fees. However, you pay PST on telecommunication services and equipment you use to provide your services.

Two-Way Paging

Two-way paging services allow your customer to send or receive voice or data transmissions. If you provide paging services that allow direct, unlimited two-way communication between your customer and a caller, you charge PST.

Air-to-Ground

If you provide air-to-ground telecommunication services onboard an airborne aircraft, you do not charge PST. You also do not pay PST on telecommunication services and equipment you use to provide services onboard an airborne aircraft.

Teleconferencing

If you provide teleconferencing facilities that allow your customers to send and receive video and audio communications from your sites, you charge PST on any telecommunication services, such as the telephone line charges. However, you do not charge PST on any fees for the use of the sites or for coordinating the telephone conference. You pay PST on telecommunication equipment you use to provide your services.

If you provide a gateway bridge that connects multiple parties participating in a teleconference and all the transmissions are routed through the bridge, you charge PST if the host participant (the one being billed) is located at a site within British Columbia. You do not charge PST if the host participant is located at a site outside of British Columbia.

If you list the telecommunication services and the use of the sites or coordination of the telephone conference separately on the invoice, you charge PST only on the fees for the telecommunication services. If you bundle the services together for a single price, please see the section above, Bundled Services.

Internet Services

Internet Access

Internet services provide your customer with access to a number of services, including web browsing and the ability to send and receive e-mail with their basic Internet access.

If you provide Internet access services, you charge PST on the total purchase price for your services, including sign-up or registration charges and all access charges, such as monthly and time-usage fees.

If you provide Internet access to your customers in British Columbia at no charge, you pay PST on your purchase of Internet access (e.g. free Internet access for hotel guests).

Mobile Browsers

If you provide mobile browser services that allow your customer to access the Internet through portable handheld devices, such as cellular telephones, PDAs and pocket PCs, you charge PST on the total purchase price for your services, including sign-up or monthly service charges.

Web Hosting and Domain Registration

If you provide web hosting or domain registration services, you are storing data or a webpage on a computer server or registering website addresses and not providing telecommunication services. You do not charge PST on these services.

However, if you bundle web hosting with a taxable telecommunication service, such as Internet access, and you separate the charges for the web hosting on your invoice, you charge PST only on the Internet access. If you charge a single price on your invoice, please see the section above, Bundled Services.

You pay PST on telecommunication services, such as Internet access, you use to provide your services.

Television Services

Cable

If you provide basic cable television services, you do not charge PST. However, if you also provide other services, such as specialty, high definition (HD) or digital channels, you charge PST on the amount over and above the basic cable charge.

You do not pay PST on telecommunication services you use to provide cable television services because you are purchasing the telecommunication services for resale.

Satellite

If you provide satellite television services that provide ongoing programming during a subscription period (e.g. monthly or yearly subscriptions), you charge PST. You also charge PST on the purchase or lease of decoder mechanisms your customer needs to receive broadcasts.

You do not charge PST on codes for the decoder mechanism. However, you charge PST if your customer purchases the codes as a condition of the sale of the decoder mechanism.

Satellite Pay-Per-View

If you sell the rights to receive a satellite pay-per-view event to a non-subscriber on a **one-time** basis, such as the sale of rights to broadcast a sporting event or concert, you do not charge PST. However, you pay PST on telecommunication services you use to transmit your broadcast.

If you sell the rights to receive a satellite pay-per-view event to your ongoing subscribers, whether or not you charge PST depends on if the charge for the event is part of the subscription service.

Example 1

You charge PST on a one-time satellite pay-per-view event, such as a sporting event or concert, when you provide the event exclusively to ongoing subscribers, or to ongoing subscribers for a fee that is different than the fee charged to non-subscribers. In this case, the event is considered part of a subscription service.

Example 2

You do not charge PST on a satellite one-time pay-per-view event, such as a sporting event or concert, when you provide the same event to all your customers for the same fee, whether or not they subscribe to ongoing satellite services. In this case, the event is not considered part of a subscription service.

Please note: If you provide cable television services, you charge PST on all cable pay-per-view events.

Transmission Services

If you are a television broadcaster, you pay PST on transmission services you purchase to extend your broadcast range. This is because you are purchasing the transmission services for your own use to transmit your broadcast.

If you are a cable company, you do not pay PST on transmission services you purchase to provide cable television services because you are purchasing the transmission services for resale. You charge PST on your sale of transmission services to your customers.

Network Services

If you provide access to a network that allows your customers to send or receive transmissions, you charge PST on the fee to your customer for accessing the network, whether it is a monthly fee or usage-based. You also charge PST on equipment, such as modems or telephones, you sell or lease to your customer.

You pay PST on equipment you use to provide your services in British Columbia. However, you may purchase telecommunication services for resale without paying PST by giving the supplier your PST registration number.

If you provide inter-jurisdictional telecommunication network services, how PST applies depends on how you invoice the charges for each jurisdiction.

Example 1 (Direct Invoices)

If a network has locations in British Columbia, Alberta and Ontario, and you invoice each location directly (British Columbia, Alberta and Ontario), you charge PST on the invoice to the British Columbia location because it is charged in relation to a network in British Columbia. You do not charge PST on the invoices to the other locations.

Example 2 (Separated Charges)

If you issue a consolidated invoice for a network in British Columbia, Alberta and Ontario but list separate charges for each location on the same invoice, you only charge PST on the charge for the British Columbia location because that portion relates to a network ordinarily located in British Columbia.

Example 3 (Consolidated Invoice, British Columbia Location)

If you issue a consolidated invoice to the British Columbia location and the invoice does not list separate charges for the other locations, you charge PST on the total purchase price because the telecommunication is charged in relation to a network in British Columbia.

However, if the British Columbia location subsequently charges the out-of-province locations for their portion of the telecommunication charge and the out-of-province locations pay tax to another jurisdiction on that charge, the British Columbia location may apply for a refund of the PST paid. The refund application must include documentation verifying the total amount on which PST was paid, the amount charged to the out-of-province locations and verification that tax was paid to another jurisdiction on that charge.

Example 4 (Consolidated Invoice, Out-of-Province Location)

If you issue a consolidated invoice to the Alberta or Ontario location and the invoice does not list separate charges for each location, you do not charge PST as the service is charged in relation to a network outside British Columbia.

However, if the out-of-province location subsequently charges the British Columbia location for a portion of the charge, the British Columbia location pays PST on the charge. In this case, the out-of-province location is charging the British Columbia

location for telecommunication services that either begin or end in British Columbia and are charged in relation to the British Columbia network.

Dedicated Telecommunication Services

Dedicated telecommunication services provide your customer with exclusive use of a particular telecommunication circuit, line, frequency, channel, partial channel, or other means to send or receive a telecommunication in British Columbia.

For example, a business may purchase a dedicated telecommunication service that provides the business with exclusive use of a circuit for telephone calls and fax transmissions between its head office in British Columbia and a satellite office in Mexico. The only transmissions that travel through that circuit are those between the British Columbia and Mexico offices.

Proportional Tax Formula

If you provide dedicated telecommunication services, you charge PST based on the proportion of the service you provide in British Columbia. If you provide the entire service in British Columbia, you charge PST on the total purchase price for your services.

If the service connects transmitters that are both within and outside of the province, you charge PST on that portion of the service that you provide in British Columbia.

You calculate the PST using the following proportional formula:

$$\text{Tax} = \text{purchase price} \times \text{rate} \times (\text{BC distance} \div \text{total distance})$$

- **purchase price** = the purchase price of the dedicated telecommunication service
- **rate** = the tax rate in effect at the time of purchase
- **BC distance** = the portion of the distance that is within British Columbia
- **total distance** = the total of the distances, measured in a direct line, between transmitters connected to the system, with the distance between any two transmitters connected to the system included only once in the calculation of total distance

Please note: If the dedicated telecommunication system includes a transmitter that is a satellite then the total distance calculated does not include the distance to and from the satellite. Total distance **only** includes the most direct distance between earth-based transmitters that are connected to the system.

Calculating the Distance

For the purposes of this formula, distance means the shortest distance over land and water between transmitters connected to the system, measured in kilometres. This applies regardless of whether the actual signal travels an indirect route.

Combined Dedicated and Non-Dedicated Services

When you combine dedicated and non-dedicated telecommunication services, you use the proportional tax formula to calculate the PST due on the dedicated portion. You calculate the PST due on the total purchase price for the non-dedicated portion.



Need more info?

Telecommunications Industry website: www.sbr.gov.bc.ca/industry_specific/telecommunications/telecommunications.htm

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The *Social Service Tax Act* and Regulations are on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/Provincial_Sales_Tax/legislation.htm

References: *Social Service Tax Act*, Sections 1, 11, 40, 53, 55, 56, 57, 58, 59, 60, 76, 78(3), 96(2), 110, 118 and 123(1), and Regulations 2.52, 3.22, 10, 10.1 and 12