

## Building and Home Improvement Stores

### *Provincial Sales Tax Act*

This bulletin provides information to help building and home improvement store operators understand how PST applies to their businesses.

If you operate a nursery or garden store, see [Bulletin PST 128, Nurseries and Garden Stores](#).

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### Examples of Exempt Sales

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Listed below are examples of exempt items commonly sold in building and home improvement stores. This is not a complete list.

Products not on this list may be taxable and may be found in the Examples of Taxable Sales section below. If an item is not on either list and you are unsure how PST applies, please contact us.

### Energy Conservation Materials and Equipment

The materials and equipment listed in this section are only exempt if they are obtained for use to conserve energy (e.g. by preventing heat loss from a building).

#### Preventing Heat Loss from a Building

The following materials and equipment are exempt from PST when obtained to prevent heat loss from a building:

- Thermal insulation material that is a batt, a blanket, a roll, a panel, loose fill or cellular plastic material, and that is designed primarily to prevent heat loss from a building, except for vapour barrier material or any other material incorporated into or attached to a building and serving a structural or decorative function.

- Polystyrene forming blocks designed for use initially as a form for concrete, and that remain permanently attached to the concrete to serve as the primary insulation for the completed building to prevent heat loss from that building.
- Fastening components specifically designed for use with exempt polystyrene forming blocks, even if purchased separately from the blocks.
- Chemicals obtained for use to make spray polyurethane foam insulation designed primarily to prevent heat loss from a building.
- Window insulating systems consisting of a transparent or translucent film, including frames or integral parts of the systems, installed in an existing window and designed primarily to retain heat in a building by absorbing solar heat or reducing drafts. Films that are mainly intended to reduce glare or reflect heat away do not qualify.
- Weather stripping and caulking materials designed to prevent heat loss from a building. Many types of caulking are multi-purpose. To qualify, the caulking must specify a use designed to prevent heat loss from a building (e.g. bathtub caulking would not qualify).

### **Preventing Heat Transfer To or From Hot Water Tanks, Hot or Cold Water Pipes, or Ductwork**

Insulation that is designed to prevent heat transfer to or from hot water tanks, hot or cold water pipes, or ductwork is exempt from PST. For example, insulation blankets for hot water tanks, preformed insulation sleeves for hot or cold water pipes, and insulation wrap for air ducts are exempt when used to prevent heat transfer. The exemption does not apply to tapes or sealants.

### **Alternative Energy Sources**

The following materials and equipment are exempt from PST:

- Wind-powered generating equipment specifically designed to produce mechanical or electrical energy. The exemption includes generators, controllers, wiring, and devices that convert direct current into alternating current, when they are purchased with, and as part of, that equipment.
- Equipment specifically designed to produce mechanical or electrical energy from ocean tides, currents or waves. The exemption includes the following equipment when purchased with, and as part of, that equipment:
  - generators, wiring, controllers, monitors, pumps, tubing, floats, water fences and devices that convert direct current into alternating current, and
  - aids to navigation as defined in section 125 of the *Canada Shipping Act, 2001*.
- Solar photovoltaic collector panels.
- Wiring, controllers, and devices that convert direct current into alternating current, when they are purchased with, and as part of, a system that includes solar photovoltaic collector panels.
- Solar thermal collector panels.
- Wiring, pumps, tubing, and heat exchangers, when they are purchased with, and as part of, a system that includes solar thermal collector panels.
- Micro-hydro turbines and generators designed to produce up to 150 kilowatts of mechanical or electrical energy. The exemption includes controllers, wiring, tubing, and devices that convert direct current into alternating current, when they are purchased with, and as part of, that equipment.

**Please note:** Pipes used to bring water from the source into the micro-hydro generator and turbine qualify for exemption when sold with, and as part of, the system. However, the pipes are subject to PST if purchased separately from the micro-hydro generator and turbine. The pipes are considered to be tubing.

Batteries are considered generic, and when purchased for the operation of ocean, wind, solar and micro-hydro power generating systems, they do not qualify for the exemption.

**Please note:** The additional components (such as wiring, controllers, devices, tubing etc.) listed in the exemptions above must be sold as complete units with the main equipment for the components to qualify for the exemption. If the components are sold separately, they are taxable, even if the complete unit is invoiced separately for shipping purposes.

## **Exempt Fuels for Use as a Source of Energy**

The following are exempt from PST:

- Barbecue briquettes
- Manufactured fire logs
- Pelletized fuel, as defined in the [Solid Fuel Burning Domestic Appliance Regulation](#)
- Wood and charcoal, if obtained for use as a source of energy

These fuels are exempt from PST regardless of whether they will be used for residential, commercial or industrial purposes.

## **Materials Consumed in the Production Process**

The following items are exempt from PST 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 (e.g. sandpaper)
- Dies
- Grinding wheels
- Jigs
- Moulds, other than moulds designed for use in food production when used for a non-business use
- 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

Your customer does not need to provide any documentation to claim this exemption. However, your records must clearly show the reason why the goods were sold exempt from PST (e.g. you document on the receipt that grinding wheels were purchased exempt for manufacturing).

## Publications

The following publications are exempt from PST:

- Books that are printed and bound, including garden books (does not include catalogues, price lists, directories, albums or calendars)
- Qualifying magazines, newspapers and periodicals

For information on what qualifies as an exempt book, magazine, newspaper or periodical, see [Bulletin PST 205](#), *Books, Magazines, Newspapers and Other Publications*.

## Safety Equipment and Protective Clothing

The following safety equipment and protective clothing is exempt from PST:

- Work-related safety equipment and protective clothing designed to be worn by, or attached to, a worker if required under specified provincial work safety legislation when purchased or leased by an employer, self-employed person or educational institution
- Specifically listed work-related safety equipment and protective clothing designed to be worn by a worker, including safety goggles and steel-toed boots
- Specifically listed general safety equipment and protective clothing

For more information, see [Bulletin PST 100](#), *Safety Equipment and Protective Clothing*.

## Other Exemptions

The following are exempt from PST:

- Certain fertilizers, fertilizer mixtures and other substances – see [Bulletin PST 128](#), *Nurseries and Garden Stores*
- Certain landscaping products – see [Bulletin PST 128](#), *Nurseries and Garden Stores*
- Children's clothing and footwear (e.g. garden gloves, rain boots) – see [Bulletin PST 201](#), *Children's Clothing and Footwear*
- Christmas trees – natural, cut evergreen trees sold as Christmas trees, including plantation grown evergreens sold as Christmas trees
- Most seeds – see [Bulletin PST 128](#), *Nurseries and Garden Stores*
- Remembrance Day poppies and wreaths

## Gift Cards and Gift Certificates

PST does not apply to a purchase of gift cards and gift certificates if the customer is purchasing store credit, which may or may not be redeemed later. When the credit is redeemed, PST will apply if the item purchased is subject to PST. This rule also applies to cards that may be purchased or redeemed online.

However, certain types of cards are subject to PST as a purchase of software or as a telecommunication service. For more information, see [Bulletin PST 311](#), *Promotional Materials and Special Offers*.

## Additional Exempt Sales and Leases

Some of your customers may be eligible for an exemption on the sale or lease of the following goods:

- Boats, fishing nets and fishing equipment obtained by qualifying commercial fishers (see [Bulletin PST 102](#), *Commercial Fishers*)

- Containers and packaging materials (other than reusable containers) used to package goods for sale or lease (see [Bulletin PST 305](#), *Containers and Packaging Materials*)
- Goods obtained by a specific person in specific situations, including by:
  - members of the diplomatic or consular corps (see [Bulletin CTB 007](#), *Exemption for Members of the Diplomatic and Consular Corps*)
  - First Nation individuals or bands (see [Bulletin PST 314](#), *Exemptions for First Nations*)
  - the federal government (see [Bulletin CTB 002](#), *Sales and Leases to Governments*)
- Goods obtained solely for resale or lease, and goods incorporated into other goods for resale [to support providing this exemption, your customer must provide you with their PST number or, if they are not registered, a *Certificate of Exemption – General* form ([FIN 490](#))]
- Goods that will be supplied and affixed, or installed, to real property by real property contractors to fulfil a written contract with persons exempt from PST (see [Bulletin PST 501](#), *Real Property Contractors*)
- Goods used to make qualifying prototypes (see [Bulletin PST 209](#), *Exemption for Prototypes*)
- Qualifying goods obtained by persons eligible for the production machinery and equipment exemption (see [Bulletin PST 110](#), *Production Machinery and Equipment Exemption*)
- Specifically listed aquaculture equipment and other goods obtained by qualifying aquaculturists (see [Bulletin PST 103](#), *Aquaculturists*)
- Specifically listed farm equipment and other goods obtained by qualifying farmers (see [Bulletin PST 101](#), *Farmers*)

## Goods Shipped Outside BC

If your customer purchases goods in BC, they are exempt from PST at the time of purchase if:

- the goods are to be shipped by you (the seller) for delivery outside BC, and
- no use is to be made of the goods by the purchaser while the goods are in BC other than storage of the goods with you (the seller).

**Please note:** If your customer later brings, sends or receives delivery of the goods in BC, they must self-assess PST, unless a specific exemption applies (see [Bulletin PST 310](#), *Goods Brought Into BC*).

To support providing this exemption, you must keep documentation that shows you delivered the goods outside the province, such as a bill of lading, third-party delivery documents or shipping invoices. You may also use the *Out-of-Province Delivery Exemption* form ([FIN 462](#)) to record the goods you delivered to a location outside BC. The [FIN 462](#) is an optional form that may be used in addition to the required documentation described above.

## Parts

Parts specifically designed for and obtained for use to repair or recondition the exempt goods outlined in this bulletin are exempt from PST. However, the exemption does not apply to generic parts (such as nuts, bolts, washers, rivets etc.) that may also be used in the repair or reconditioning of other equipment.

**Please note:** This exemption for parts does not apply to goods that are exempt under certain circumstances, such as vehicles, boats or aircraft brought into BC as gifts. For a list of the exceptions, refer to subsections 57(2) and 57(3) of the Provincial Sales Tax Exemption and Refund Regulation.

## Examples of Taxable Sales

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Listed below are examples of taxable items commonly sold in building and home improvement stores. This is not a complete list.

**Please note:** If you supply any of the items on this list with services to install the goods so that they become part of real property, you must pay PST on these items, unless a specific exemption applies. In this case, you do not charge your customers PST. For more information, see [Bulletin PST 501](#), *Real Property Contractors*.

Products not on this list may be exempt and may be found in the Examples of Exempt Sales section above. If an item is not on either list and you are unsure how PST applies, please contact us.

- Air purifiers
- Appliances (e.g. fridges, freezers, ovens, stoves, dishwashers, washing machines, dryers, range hoods and microwaves)
- Barbecues, including accessories and covers
- Blinds, drapes and shades
- Boxes (e.g. cardboard boxes)
- Brackets
- Bricks, cinderblocks and patio stones
- Building paper
- Cabinets
- Car wash chemicals and equipment
- Ceiling panels
- Chainsaws, trimmers and edgers
- Chemicals for weed control, insect control or grass maintenance
- Cleaners, brooms, mops and sponges
- Concrete and cement
- Dollies
- Door chimes
- Doors, door handles and door locks
- Dowels
- Drill bits
- Drywall panels, compound, tape and corners
- Ductwork and registers
- Electrical cords and power bars
- Electrical wire, cabling, boxes, conduits, circuit breakers, panels, switches and timers
- Fans (e.g. ceiling fans, bathroom fans)
- Fence panels, posts and spikes
- Fibre cement siding
- Fireplaces
- Flashlights

- Flooring (e.g. hardwood, laminate, linoleum, carpet)
- Forms
- Furnaces, heat pumps and filters
- Furniture
- Garbage bins, recycling bins, compost bins, and bags
- Garden tools (e.g. rakes, shovels, trowels)
- Glass blocks
- Glides and hooks
- Gravel
- Gutters
- Hardware (e.g. knobs and pulls)
- Heaters and thermostats
- Hinges
- Hoses, sprinklers, sprayers and wands
- Hot tubs
- Hot water heaters
- Irrigation equipment and supplies
- Keys
- Lattices
- Laundry detergent
- Lawnmowers, including riding mowers
- Lighting fixtures, pot lights, chandeliers, lamps, shades and light bulbs
- Locks
- Lumber
- Mailboxes
- Mouldings and baseboards
- Nails and screws
- Paint, spray paint, stain, brushes and rollers
- Paneling
- Paper towels
- Planters
- Plexiglas
- Plumbing fixtures, pipes, fixtures and faucets
- Plywood, hardboard and cement board
- Polyethylene rolls, including vapour barrier material
- Pressure washers
- Pumps
- Rebar
- Rock
- Rods
- Roof vents

- Rugs and mats
- Safes
- Sand
- Sawhorses
- Scaffolding
- Seeders
- Sheathing
- Sheds
- Shelving and hardware
- Shims
- Shingles
- Shower kits and showerheads
- Shutters
- Siding
- Signs
- Stakes
- Subfloor panels
- Tables, chairs, stools and ladders
- Tarps and drop cloths
- Thermometers
- Thresholds
- Tie downs
- Tiles, grout, sealer and mortar
- Timbers
- Toilets
- Tools (e.g. power tools, hammers, screwdrivers, levels, saws and blades, chisels, knives, clamps, measuring tapes)
- Treads, risers, stringers, balusters and handrails
- Tubs, sinks, countertops and medicine cabinets
- Underlayment
- Vacuums, including wet/dry vacs
- Vanities
- Veneer
- Wallpaper
- Washer fluid
- Water filters
- Waterproof membrane
- Wheelbarrows
- Windows, screens, skylights and mirrors
- Wire, tape, rope, glue and caulking



## Leases

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Listed below are examples of taxable items commonly leased in building and home improvement stores. This is not a complete list.

- Aerators
- Air compressors and nailers
- Air movers
- Augers
- Blowers
- Brush cutters
- Carpet cleaners
- Chainsaws
- Chippers
- Compactors
- Dollies, moving bins and moving pads
- Floor sanders
- Generators
- Heaters
- Jackhammers, breakers and hammers
- Ladders
- Lasers for measurement
- Log splitters
- Mould foggers
- PEX crimpers
- Pressure washers
- Pumps
- Rammers
- Saws
- Scaffolding
- Sewer snakes
- Sprayers
- Staplers
- Steam cleaners
- Stump grinders
- Tile or laminate cutters
- Turf rakes
- Wallpaper steamers
- Wet/dry vacs

**Please note:** If you supply goods with a person to operate the goods, you are not leasing those goods and you do not charge PST. For more information, see [Bulletin PST 315](#), *Rentals and Leases of Goods*.

## Real Property Contracts

You are a contractor if, under a contract, you supply and affix, or install, goods that become part of real property.

If you are a contractor, you must pay PST on taxable goods you obtain to fulfil a contract, unless a specific exemption applies. You do not charge your customers PST on the charge for the contract.

A **contract** means an agreement under which goods are supplied and affixed, or installed, so that they become part of real property (e.g. land and buildings).

For more information, see [Bulletin PST 501](#), *Real Property Contractors*.

**Please note:** If you sell goods **without** services to affix or install those goods to real property, you must charge PST on the sale of those goods, unless a specific exemption applies. For example, if your customer purchases a hot water tank but will make separate arrangements for its installation, you must charge PST.

If, at the time you obtain goods, you do not know whether you will use the good to fulfil a contract or if you will resell the goods without affixing or installing the goods so that they become part of real property, you should see [Bulletin PST 504](#), *Contractors Who are Also Retailers or Wholesalers*.

## Related Services

Related services are services to goods or services to install goods. Generally, if a good is taxable when purchased (e.g. power tools), services provided to that item (e.g. power tool repair and maintenance) are also taxable unless a specific exemption applies.

**Please note:** Services to sharpen saw blades, knives and tools are related services and are subject to PST.

However, some related services are specifically exempt from PST, including:

- services to cut goods (e.g. tiles or plywood), other than cutting that is part or all of a service to repair, restore or recondition the goods, or cutting that is provided to taxable goods along with another related service that is subject to PST (e.g. repair services), and
- services to 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 drapes.

For more information, see [Bulletin PST 301](#), *Related Services*.

## **Classes and Workshops**

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If you provide classes or workshops, you do not charge PST on the class or workshop fee. However, if you provide taxable materials or equipment to your students, PST may apply as set out below.

### **Student Materials and Equipment**

If you provide taxable materials or equipment in an all-inclusive class fee, PST applies differently depending on whether the materials or equipment are being sold or leased to your students.

#### **Materials and Equipment Sold to Class Participants**

If your class participants are purchasing the materials and equipment (i.e. they may keep the taxable materials or equipment after the end of the class or series of classes), you are making a bundled sale. In this case, unless the items are merely incidental to a contract for the provision of non-taxable services, you:

- charge PST on the fair market value of the materials and equipment you sell to the class participants, and
- are exempt from PST when you obtain these materials and equipment, provided they are obtained solely for resale (e.g. to class participants).

For more information on bundled sales, and how PST applies to items that are merely incidental to a contract for the provision of non-taxable services, see [Bulletin PST 316](#), *Bundled Sales and Leases*.

If you list the charges for the class fee separately from the materials and equipment used in the class on your invoice to the class participants, you are not making a bundled sale and must charge PST on any taxable materials and equipment you sell or lease to class participants.

In either case, you do not pay PST when you purchase the materials and equipment provided they are solely for resale or for leasing to other persons. To purchase these items without paying PST, give the supplier your PST number.

#### **Materials and Equipment Not Sold to Class Participants**

If the class participants are not permitted to keep the taxable materials and equipment after the end of the class (or series of classes), you:

- do not charge PST on the materials and equipment you provide to class participants, and
- you must pay PST when you obtain the materials and equipment, as you are the user of these goods when you provide the class.

## **Purchases for Your Business**

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### **Taxable Business Assets**

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

- Advertising materials, such as flyers and brochures
- Cleaning supplies, such as rags, soaps and cleaning solutions
- Computer hardware including point-of-sale systems and other electronic devices

- Energy for heat and light
- Paper towels and toilet paper
- Shelving and display equipment
- Stationery, furniture and office equipment
- Tools and equipment used to perform your services
- Vehicles

You must also pay PST on software, unless a specific exemption applies (e.g. custom software). For more information, see [Bulletin PST 105](#), *Software*.

You also pay PST on related services that you purchase for your own equipment. For more information, see [Bulletin PST 301](#), *Related Services*.

If your supplier does not charge you PST on the above items, you must self-assess and remit the PST due on your next PST return.

If you do not have a PST number, you 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 you purchased or leased the taxable items. For example, if you purchase a taxable item in July, you must file the return and pay the PST no later than August 31.

### **Promotional Materials**

Promotional materials are goods you use, give away or sell below cost to help advertise or promote your business. Examples of promotional material include samples, gifts, premiums and prizes, and goods that are given away as part of a loyalty or rewards points program.

You must pay PST on all taxable goods you purchase or make as promotional material. For example, you must pay PST if you buy calendars or balloons that you will give away to promote your business.

Promotional material on which you must pay PST also includes taxable goods that you obtain to sell at a price below cost. For example, you purchase paint at \$15 per gallon. In an effort to promote greater sales and promote the sale of painting accessories, you offer to sell the paint at a below cost price of \$12 per gallon. In this case, your customer pays PST on the \$12 purchase price of the paint. In addition, on your next PST return, you need to self-assess PST based on the following formula:

$$(\text{Cost} - \text{Customer's purchase price}) \times \text{PST rate} = \text{PST to self-assess}$$

$$(\$15 - \$12) \times 7\% = \$0.21 \text{ PST to self-assess}$$

**Please note:** You do not need to self-assess PST on goods sold below cost if you are not selling the goods below cost for promotional purposes. For example, you purchased barbecues at \$300 per item and attempted to sell them for \$500 per item. After some time, you decide to mark down the remaining barbecues to \$250 per item because barbecuing season is over. In this case, your customer pays PST on the \$250 purchase price of the barbecues but you do not need to self-assess any additional PST.

For more information, see [Bulletin PST 311](#), *Promotional Materials and Special Offers*.

## Goods from Out-of-Province Suppliers

If you purchase or lease taxable goods from an out-of-province supplier, you pay PST on the total amount that you pay to bring the goods into BC, 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 at the time of the sale or lease, you must self-assess the PST due. If you have a PST number, you must self-assess the PST due on your next PST return.

If you do not have a PST number, you must self-assess the PST due using the *Casual Remittance Form* ([FIN 405](#)) on or before the last day of the month following the month you brought or sent the goods into BC or received goods in BC.

## Exempt Purchases

### Goods for Resale or Lease

You do not pay PST on goods you purchase solely for resale or lease to your customers. To purchase these goods exempt from PST, give the supplier your PST number or, if you do not have a PST number, a completed *Certificate of Exemption – General* ([FIN 490](#)).

**Please note:** You are not eligible for this exemption for any goods that you will use to fulfill a contract (see Real Property Contracts above).

If you take taxable items from your resale inventory for business or personal use, you must self-assess and remit the PST due on your cost of the goods.

If you have a PST number, you must self-assess and remit the PST due on your next PST return. If you do not have a PST number, you 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 you used the goods for a taxable purpose.

### Bonus Items

You may provide goods as bonus items with the purchase of other goods. For example, you may give your customer a bonus item when they purchase at least \$500 worth of goods. For the purposes of the PST, these transactions are sales of both items.

If all of the items (e.g. purchased and provided as a bonus) are taxable goods (e.g. a barbecue and a barbecue cover provided with a purchase of a barbecue), you charge PST on the purchase price paid. You can purchase the bonus items exempt from PST as goods for resale.

If the transaction is for both taxable and non-taxable goods for a single price (e.g. a ceramic plant pot and an exempt lavender plant), you are making a bundled sale. The general rule for charging PST on a bundled sale is that you charge PST only on the fair market value of the taxable portion. The fair market value is the retail price that a good or service would normally sell for in the open market.

For more information on bundled sales, see [Bulletin PST 316](#), *Bundled Sales and Leases*.

### Containers and Packaging Materials

You are exempt from PST on containers and packaging materials (other than reusable containers) if you use them to package goods for sale or lease, or if you provide them to your customers with their purchases of goods. However, you must pay PST on containers and

packaging materials if you use them for other purposes, such as storing, handling or shipping goods, or you use them to provide a service.

Generally, you are not required to charge PST on the containers and packaging materials you provide with goods and services, unless you separately charge your customers for them. However, in limited circumstances, you may be required to charge PST on the fair market value of the containers and packaging materials.

For example, you provide bags to their customers with their purchase of goods and charge 15¢ per bag. You must charge PST on the charge for the bags.

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

## Multijurisdictional Vehicles

If your store has its own fleet of vehicles to transport goods across more than one province or state, you may have to pay multijurisdictional vehicle (MJV) tax on your vehicles and trailers.

For more information, see [Bulletin PST 135](#), *Multijurisdictional Vehicles*.

## Production Machinery and Equipment Exemption

If you manufacture a product, such as doors or cabinets, you may qualify for the production machinery and equipment (PM&E) exemption on the machinery and equipment you use to manufacture your product, provided all the requirements for the exemption are met.

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



## Need more info?

Online: [gov.bc.ca/PST](http://gov.bc.ca/PST)

Toll free in Canada: 1 877 388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

Access our forms, publications, legislation and regulations online at [gov.bc.ca/PST](http://gov.bc.ca/PST) (go to [Forms](#) or [Publications](#)).

Subscribe to our [What's New](#) page to receive email updates when new PST information is available.

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

References: *Provincial Sales Tax Act*, sections 1 “band”, “boat”, “fair market value”, “First Nation individual”, “improvement to real property”, “lease”, “lease price”, “lessee”, “lessor”, “multijurisdictional vehicle”, “non-taxable component”, “promotional distribution”, “promotional distributor”, “promotional material”, “purchase price”, “related service”, “sale”, “software”, “taxable component”, “use”, 9, 10, 12, 13, 16, 18, 26, 34, 35, 37, 39, 49, 55, 69, 81, 102, 105, 119, 137, 139, 141, 142, 145, 192; Provincial Sales Tax Exemption and Refund Regulation, sections 1 “First Nation land”, “fishing equipment”, “obtain”, “qualifying aquaculturist”, “qualifying commercial fisher”, “qualifying farmer”, 9, 10, 15, 16, 26, 27, 30, 32-35, 39, 44, 46-49, 51, 57, 73, 77, 90-120 and Schedules 2-4; Provincial Sales Tax Regulation, sections 47 and 79; Consular Tax Exemption Regulation.