



PST Exemptions and Documentation Requirements

Provincial Sales Tax Act

Latest Revision: The revision bar (|) identifies changes to the previous version of this bulletin dated August 2013. For a summary of the changes, see Latest Revision at the end of this document.

This bulletin provides an overview of the provincial sales tax (PST) exemptions contained in the *Provincial Sales Tax Act* (PSTA) and the Provincial Sales Tax Exemption and Refund Regulation (the Regulation).

This bulletin also provides details on the information and documentation that must be obtained by collectors at or before the time of sale or lease in order to provide the exemption at the time of the sale or lease. Collectors are sellers and lessors registered, or required to be registered, to collect and remit PST.

Please note: The list of exemptions in this bulletin is not exhaustive and **may not include all conditions or limitations of the exemptions**. Further details on specific exemptions, including documentation requirements, are provided in the applicable bulletin listed for that exemption.

Table of Contents

Supporting Documentation	2
Tangible Personal Property (Goods)	3
Health and Medical Products, and Equipment for Individuals with Disabilities	3
Clothing	5
School Supplies.....	5
Publications.....	5
Gifts, Prizes, Draws and Awards	6
Goods Entering or Leaving BC	7
Fuel, Energy and Energy Conservation	7
Safety Equipment and Apparel	8
Industrial and Commercial Items	9
Farming, Fertilizers, Fishing and Aquaculture.....	10
Other Exemptions for Goods	10

Table of Contents continued

Software	13
Services	15
Services Related to Purchase	15
Related Services	15
Accommodation.....	19
Legal Services.....	20
Telecommunication Services.....	20
Production Machinery and Equipment.....	22
Leases	23
Affixed Machinery and Improvements to Real Property	24
Purchases from Small Sellers	25
ICE Fund Tax.....	25
First Nations.....	26
Members of the Diplomatic and Consular Corps.	26

Supporting Documentation

For many exemptions, the collector is not required to obtain any information or documentation from their customer before providing the exemption.

However, a number of exemptions require that the collector obtain specific information or documentation **at or before** the time of a sale or lease in order to provide the exemption at the time of sale or lease. If the required information or documentation is not provided at or before the time of the sale or lease, the collector is required to charge and collect PST on that sale or lease and remit it to the ministry with their return for that reporting period. If the customer later provides the required information or documentation, they may be eligible for a refund or credit of the PST from the collector, or for a refund from the ministry. For more information on refunds and credits, please see [Bulletin PST 400](#), *PST Refunds*.

Records of Collectors

Exemptions Requiring Documentation to be Obtained from Customers

If a specific exemption requires information or documentation as outlined in the tables below, the collector must keep a copy of the information or documentation to show why they did not collect PST.

For example, to claim an exemption on a purchase of goods for resale, the customer must provide the collector with their PST number or, if they do not have a PST number, a completed exemption certificate.

If the collector obtains the customer's PST number, the collector is required to record the PST number on the bill, invoice or receipt (if they issue one). If the collector has entered into a written agreement with their customer for the purchase or lease of the exempt items, the collector must record the customer's PST number on the written agreement. The collector must keep this documentation as part of their records.

If the customer provides an exemption certificate, the completed certificate must be kept by the collector to show why they did not collect PST.

In some cases the collector may make future tax-exempt sales and leases to a customer on the basis of a completed exemption certificate, provided the information on the certificate is still correct and the collector is able to link the exempt sale to a specific exemption certificate. The customer is required to complete a new exemption certificate if any information provided in the certificate has changed since the certificate was originally completed.

Please note: If the customer claims an exemption with the required documentation and it is later found that they did not qualify for the exemption, the customer is liable for any tax, interest and penalties associated with the purchase or lease. However, if the collector had reason to believe that their customer was not entitled to the exemption and provided the exemption, the collector may also be subject to an assessment.

Exemptions Not Requiring Documentation to be Obtained from Customers

For exemptions that do not require the collector to obtain documentation from customers but require certain criteria be met to qualify for the exemption, the collector must keep records to show the criteria were met. For example, goods shipped by a collector for delivery outside of BC are exempt. Documentation is not required to be obtained from the customer; however, the collector must keep records showing the goods were delivered outside BC (e.g. bills of lading, shipping documents).

Alternative to the Exemption Certificate

As an alternative to using the exemption certificates listed below, alternative certifications may be used, provided that all the required information and the declaration statement from the applicable exemption certificate is included.

Providing the required information and the declaration statement in an electronic format is acceptable if the format includes an electronic signature. An electronic signature may include an electronic acceptance or agreement of the declaration statement, or a statement indicating that transmitting the information and declaration electronically by the purchaser or lessee is agreement of the declaration.

Tangible Personal Property (Goods)

Health and Medical Products, and Equipment for Individuals with Disabilities

Sections 3 - 8 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Artificial limbs and orthopedic appliances • Dentures, including adhesives, liners and repair kits for dentures • Feminine hygiene products • First aid materials • Goods that are the result of a medical imaging procedure (e.g. X-ray pictures or ultrasound photos) • Hearing aids • Human organs, human tissue, human semen, human ova, human 	<p>No documentation required.</p>	<p>Bulletin PST 206, Grocery and Drug Stores</p> <p>Bulletin PST 207, Medical Supplies and Equipment</p>

Health and Medical Products, and Equipment for Individuals with Disabilities

Sections 3 - 8 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> blood and human blood constituents • Oral vitamins and dietary supplements obtained for human consumption • Specified diabetic and ostomy supplies • Specified drugs and vaccines • Specified household medical aids, including medicated ointments, nasal sprays, cough syrups, and cold and flu remedies • Specified smoking cessation products 	No documentation required.	See list of bulletins above.
<ul style="list-style-type: none"> • Dental and optical appliances (e.g. eyeglasses) sold on prescription or provided as a promotional distribution in certain situations • Clip-on sunglasses sold together with prescription eyeglasses if they are specifically designed to be attached to the eyeglasses 	A prescription from a practitioner or registered optician.	<p>Bulletin PST 206, <i>Grocery and Drug Stores</i></p> <p>Bulletin PST 207, <i>Medical Supplies and Equipment</i></p>
<ul style="list-style-type: none"> • Specified devices for use in the transportation of individuals with disabilities • Specified medical supplies and equipment for individuals with disabilities 	No documentation required.	Bulletin PST 207, <i>Medical Supplies and Equipment</i>
<ul style="list-style-type: none"> • Parts and materials obtained solely for the purpose of: <ul style="list-style-type: none"> ○ modifying a motor vehicle to facilitate the use of the vehicle by, or the transportation of, an individual using a wheelchair, or ○ equipping a motor vehicle with an auxiliary driving control to facilitate the operation of the vehicle by an individual with a disability, if they are subsequently attached to, or become part of, the motor vehicle 	No documentation required. Note: The exemption does not apply if the motor vehicle being modified or equipped is a multijurisdictional vehicle.	Bulletin PST 116, <i>Motor Vehicle Dealers and Leasing Companies</i>
<ul style="list-style-type: none"> • Hospital style beds sold on prescription 	A prescription from a practitioner.	Bulletin PST 207, <i>Medical Supplies and Equipment</i>

Clothing

Sections 9 - 11 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Specified children-sized clothing and footwear 	No documentation required.	Bulletin PST 201 , <i>Children's Clothing and Footwear</i>
<ul style="list-style-type: none"> Adult-sized clothing and footwear obtained for children under 15 years of age 	A completed <i>Certificate of Exemption – Children's Clothing and Footwear (FIN 425)</i> from the purchaser or lessee.	
<ul style="list-style-type: none"> Used clothing and footwear sold for under \$100 per item 	No documentation required.	Bulletin PST 304 , <i>Thrift Stores, Service Clubs, Charitable Organizations and Societies</i>
<ul style="list-style-type: none"> Clothing patterns Yarn, natural fibres, synthetic thread and fabric that are commonly used in making or repairing clothing 	No documentation required.	Bulletin PST 130 , <i>Fabric and Craft Stores</i>

School Supplies

Sections 12 - 14 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Specified school supplies obtained for the use of a student who: <ul style="list-style-type: none"> is enrolled in an educational program provided by a qualifying school, or is being educated at home in accordance with the <i>School Act</i> 	No documentation required.	Bulletin PST 202 , <i>School Supplies</i>
<ul style="list-style-type: none"> Specified school supplies obtained by a qualifying school, school board or similar authority for the use of students or for use in instructing students 	A detailed list or purchase order from the qualifying school, school board or similar authority that clearly indicates the specified school supplies and the portion that is exempt from PST.	

Publications

Sections 15 - 17 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Specified publications (e.g. qualifying books, magazines, periodicals, newspapers, employee newsletters, student yearbooks and sheet music) 	No documentation required.	Bulletin PST 205 , <i>Books, Magazines, Newspapers and Other Publications</i>

Gifts, Prizes, Draws and Awards

Sections 17.1 - 21 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Goods (other than vehicles, boats and aircraft) received as a gift and brought into BC, if the donor of the gift previously: <ul style="list-style-type: none"> ○ paid a qualifying tax on the goods, ○ was exempt from a qualifying tax on the goods, or ○ received the goods as a gift in BC prior to April 1, 2013 • Vehicles, boats and aircraft received as a gift and brought into BC, or received as a gift in BC, if the donor of the gift is a related individual and previously: <ul style="list-style-type: none"> ○ paid a qualifying tax on the vehicle, boat or aircraft, ○ was exempt from a qualifying tax on the vehicle, boat or aircraft, or ○ received the vehicle, boat or aircraft as a gift in BC prior to April 1, 2013 • Goods (including vehicles, boats and aircraft) received as a gift by a registered charity and brought into BC, and vehicles, boats and aircraft received as a gift by a registered charity in BC, if the donor of the gift previously: <ul style="list-style-type: none"> ○ paid a qualifying tax on the goods, ○ was exempt from a qualifying tax on the goods, or ○ received the goods as a gift in BC prior to April 1, 2013 • Goods (including vehicles, boats and aircraft) brought into BC, and vehicles, boats and aircraft received in BC are all exempt to persons who win the goods in certain lottery contests, draws, games of chance or skill, or as an award for an achievement in a field of endeavor (including athletic and sporting events) if the donor previously: <ul style="list-style-type: none"> ○ paid a qualifying tax on the goods, ○ was exempt from a qualifying tax on the goods, or ○ received the goods as a gift in BC prior to April 1, 2013 	<p>See Bulletin PST 312, Gifts and Bulletin PST 308, PST on Vehicles for exemption details and documentation requirements.</p>	<p>Bulletin PST 312, Gifts Bulletin PST 308, PST on Vehicles</p>

Gifts, Prizes, Draws and Awards

Sections 17.1 - 21 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Goods transferred as part of the distribution of a deceased individual's estate 	See Bulletin PST 312 , <i>Gifts</i> and Bulletin PST 308 , <i>PST on Vehicles</i> for exemption details and documentation requirements.	Bulletin PST 312 , <i>Gifts</i> Bulletin PST 308 , <i>PST on Vehicles</i>

Goods Entering or Leaving BC

Sections 22 - 26 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> New resident's effects (settler's effects) 	See Bulletin PST 306 , <i>Goods Brought Into BC by New Residents</i> for exemption details and documentation requirements.	Bulletin PST 306 , <i>Goods Brought into BC by New Residents</i> Bulletin PST 308 , <i>PST on Vehicles</i>
<ul style="list-style-type: none"> Vehicle, boat or aircraft brought into BC to be given as a gift 	See Bulletin PST 312 , <i>Gifts</i> and Bulletin PST 308 , <i>PST on Vehicles</i> for exemption details and documentation requirements.	Bulletin PST 312 , <i>Gifts</i> Bulletin PST 308 , <i>PST on Vehicles</i>
<ul style="list-style-type: none"> Vehicle purchased for use outside BC Aircraft purchased for use outside BC 	A completed <i>Certificate of Exemption – Purchase of Vehicle or Aircraft for Use Outside BC (FIN 440)</i> from the purchaser or lessee.	Bulletin PST 308 , <i>PST on Vehicles</i> Bulletin PST 134 , <i>Aircraft</i>
<ul style="list-style-type: none"> Goods to be shipped by the seller for delivery outside BC 	No documentation required.	Bulletin PST 309 , <i>Purchases by Non-Residents</i>

Fuel, Energy and Energy Conservation

Sections 27 - 31 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Pelletized fuel, manufactured fire logs, barbecue briquettes Wood and charcoal if obtained for use as a source of energy Specified energy conservation material and equipment (e.g. weather stripping, thermal insulation material) 	No documentation required.	Bulletin PST 203 , <i>Energy and Energy Conservation</i>

Fuel, Energy and Energy Conservation

Sections 27 - 31 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Residential energy products (electricity, natural gas, specified heating oil, kerosene, heat, steam) acquired solely for residential use in a residential dwelling 	No documentation required. See Bulletin PST 203, Energy and Energy Conservation for details on exemption criteria.	Bulletin PST 203, Energy and Energy Conservation
Electricity for a qualifying farmer for residential and farm use	A completed <i>Certificate of Exemption – Farmer (FIN 458)</i> or a valid BC Farmer Identity Card.	
<ul style="list-style-type: none"> Specified hydroelectric power generation equipment 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General (FIN 490)</i> .	Bulletin PST 211, Exemptions for Hydroelectric Power Generation

Safety Equipment and Apparel

Sections 32 - 35 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Work-related safety equipment and protective clothing to be worn by, or attached to, a worker if: <ul style="list-style-type: none"> required under specified provincial work safety legislation, and purchased or leased by an employer, self-employed person or educational institution 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General (FIN 490)</i> .	Bulletin PST 100, Safety Equipment and Protective Clothing
<ul style="list-style-type: none"> Specified work-related safety equipment and protective clothing designed to be worn by a worker (e.g. safety goggles, hearing protectors, welding helmets) 	No documentation required.	
Specified general safety equipment and protective clothing (e.g. children's car seats, safety helmets, portable fire extinguishers)	No documentation required.	

Industrial and Commercial Items

Sections 36 - 43 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Specified explosive supplies obtained for use in mineral exploration, extraction or processing, or the development of a mine other than construction of an access road to a mine • Balls, rods and similar detached media obtained for use in the grinding of ore in the process of extracting minerals from ore 	No documentation required.	Bulletin PST 111 , <i>Mining Industry</i>
<ul style="list-style-type: none"> • Boomsticks and specified used boom gear 	No documentation required.	Bulletin PST 112 , <i>Logging Industry</i>
<ul style="list-style-type: none"> • Chemical substances, catalysts and direct agents¹ obtained for use: <ul style="list-style-type: none"> ○ in processing or manufacturing a product for sale or lease, and ○ to produce or modify a reaction that is essential for that processing or manufacturing 	No documentation required.	Bulletin PST 110 , <i>Production Machinery and Equipment Exemption</i>
<ul style="list-style-type: none"> • Abrasives, dies, grinding wheels, jigs, moulds, patterns, polishing wheels and other specified items obtained for use in the manufacture, production, service or repair of goods or real property 	No documentation required.	Bulletin PST 110 , <i>Production Machinery and Equipment Exemption</i>
<ul style="list-style-type: none"> • Film, photographic paper and chemicals obtained for use in developing film for business use by a commercial photographer or by a person in the business of photograph processing or finishing 	No documentation required.	Bulletin PST 126 , <i>Photographers, Videographers and Photofinishers</i>
<ul style="list-style-type: none"> • Ships' stores, other than liquor, if delivered to commercial vessels of more than 500 tons gross that normally operate in extraterritorial waters 	No documentation required.	
<ul style="list-style-type: none"> • Bottles for milk products if the bottles are <ul style="list-style-type: none"> ○ obtained for use to hold a milk product that is sold at a retail store, and ○ returnable and reusable 	No documentation required.	Bulletin PST 305 , <i>Containers and Packaging Materials</i>

¹ The exemption for chemical substances, catalysts and direct agents is subject to several conditions. For more information, please see [Bulletin PST 110](#), *Production Machinery and Equipment Exemption*.

Farming, Fertilizers, Fishing and Aquaculture

Sections 44 - 49 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Living animals, plants and trees that ordinarily produce food for human consumption Specified grain, mill and other agricultural feeds and seeds obtained for use solely for an agricultural purpose Specified fertilizer and other materials 	No documentation required.	Bulletin PST 128, Nurseries and Garden Stores
<ul style="list-style-type: none"> Specifically listed exempt farm equipment and parts obtained by a qualifying farmer for use solely for a farm purpose 	A completed <i>Certificate of Exemption – Farmer (FIN 458)</i> or a valid BC Farmer Identity Card.	Bulletin PST 101, Farmers
Boats, fishing nets, fishing equipment and parts obtained by a qualifying commercial fisher for use solely for a commercial fishing purpose	A completed <i>Certificate of Exemption – Commercial Fisher (FIN 455)</i> .	Bulletin PST 102, Commercial Fishers
<ul style="list-style-type: none"> Specifically listed exempt aquaculture equipment and parts obtained by a qualifying aquaculturist for use solely for an aquaculture purpose 	A completed <i>Certificate of Exemption – Aquaculturist (FIN 456)</i> .	Bulletin PST 103, Aquaculturists

Other Exemptions for Goods

Sections 137 – 143 of the PSTA and sections 50 – 60 and 60.2, 148 - 155 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Goods purchased for resale 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General (FIN 490)</i> .	Bulletin PST 002, Charging, Collecting and Remitting PST
<ul style="list-style-type: none"> Certain bundled sales where the taxable component is \$50 or less Goods sold for under \$0.15 Food products for human consumption, other than liquor Water in liquid or frozen form Fuel as defined in the <i>Motor Fuel Tax Act</i> (Note: The exemption is from the 7% PST, not the ICE Fund tax discussed below) 	No documentation required.	Bulletin PST 316, Bundled Sales: Taxable and Non-Taxable Goods or Services Sold Together for a Single Price Bulletin PST 206, Grocery and Drug Stores

Other Exemptions for Goods

Sections 137 – 143 of the PSTA and sections 50 – 60 and 60.2, 148 - 155 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Goods to be processed, fabricated or manufactured into, attached to, or incorporated into other goods for the purpose of retail sale or lease Labels to be attached to goods held for sale or lease if they are intended to remain with the goods after the goods are sold or leased Goods to be used in the course of providing a related service to other goods if they remain part of, or attached to, the other goods after the related service has been provided 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General</i> (FIN 490).	<p>Bulletin PST 110, <i>Production Machinery and Equipment Exemption</i></p> <p>Bulletin PST 305, <i>Containers and Packaging Materials</i></p> <p>Bulletin PST 315, <i>Rentals and Leases of Goods</i></p> <p>Bulletin PST 301, <i>Related Services</i></p>
<ul style="list-style-type: none"> Purchases or leases of goods for the purpose only of leasing the goods to other persons 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General</i> (FIN 490).	Bulletin PST 315 , <i>Rentals and Leases of Goods</i>
<ul style="list-style-type: none"> A prototype or, if made for a prescribed purpose, a copy of a prototype if the prototype or copy is a result of research and development activities aimed at developing a new or improved product or a new or improved process Goods processed, fabricated, manufactured or incorporated into a prototype or copy described above 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General</i> (FIN 490).	Bulletin PST 209 , <i>Exemption for Prototypes</i>
<ul style="list-style-type: none"> A recording of a motion picture production or audio production in specific circumstances 	No documentation required.	Bulletin PST 107 , <i>Telecommunication Services</i>
<ul style="list-style-type: none"> Transfer due to dissolution of marriage or relationship 	The recipient of the goods must retain a copy of the separation agreement, marriage agreement, court order, or agreement under Part 5 or 6 of the <i>Family Law Act</i> ² .	
<ul style="list-style-type: none"> Dry ice Gold, silver or platinum in bullion or coin form, unless obtained for a purchase price greater than the market value of its gold, silver or platinum content (e.g. collector's coins) 	No documentation required.	<p>Bulletin PST 206, <i>Grocery and Drug Stores</i></p> <p>Bulletin PST 301, <i>Related Services</i></p> <p>Bulletin PST 105, <i>Software</i></p>

² ICBC will require a copy of this document if the transfer involves a vehicle.

Other Exemptions for Goods

Sections 137 – 143 of the PSTA and sections 50 – 60 and 60.2, 148 - 155 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Natural, cut evergreen trees sold as Christmas trees • Parts designed and obtained for use to repair or recondition most exempt goods • Remembrance Day poppies and wreaths • The following software sold in a tangible format, or as part of goods: <ul style="list-style-type: none"> ○ custom software ○ custom modified software ○ custom or custom modified software sold as part of a business sold as a going concern ○ software source code in non-executable form (see also the section below, Software) 	No documentation required.	See list of bulletins above.
<ul style="list-style-type: none"> • Specified goods acquired under the <i>Freedom of Information and Protection of Privacy Act</i> 	No documentation required.	
<ul style="list-style-type: none"> • Goods purchased at a duty free shop by a person who is about to leave Canada 	No documentation required.	
<ul style="list-style-type: none"> • Goods repurchased at a sale if: <ul style="list-style-type: none"> ○ the purchaser takes possession of the goods under a security instrument, and ○ an applicable tax was paid by that purchaser in the previous purchase of the goods 	The purchaser must retain: <ul style="list-style-type: none"> • proof an applicable tax (see section 56 of the Regulation) was paid on the previous purchase of the goods, and • evidence of the security instrument. 	
<ul style="list-style-type: none"> • Used manufactured buildings in certain situations 	See Bulletin PST 133, Manufactured Buildings for details.	Bulletin PST 133, Manufactured Buildings
<ul style="list-style-type: none"> • Non-motorized bicycles and non-motorized tricycles where each wheel of the tricycle has a diameter of 350 mm or more (adult-sized) 	No documentation required.	Bulletin PST 204, Bicycles and Tricycles
<ul style="list-style-type: none"> • Aircraft powered by a turbine and parts for those aircraft 	No documentation required.	Bulletin PST 134, Aircraft

Other Exemptions for Goods

Sections 137 – 143 of the PSTA and sections 50 – 60 and 60.2, 148 - 155 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Goods (other than an aircraft or a part for an aircraft) obtained by a person operating a commercial airline for use: <ul style="list-style-type: none"> by the airline's passengers during the airline's interprovincial or international flights, or by the airline in serving its passengers 	No documentation required.	Bulletin PST 134, Aircraft
<ul style="list-style-type: none"> Self-propelled vessels of more than 500 tons gross 	No documentation required.	Bulletin PST 108, Boats
<ul style="list-style-type: none"> Trailers obtained for use solely with multijurisdictional vehicles Parts obtained for use in a trailer described above, or in a multijurisdictional vehicle 	The customer's prorate account number. A <i>Certificate of Exemption – Multijurisdictional Vehicles (FIN 441)</i> may be used (for multijurisdictional vehicles and trailers only) if a customer does not yet have a prorate number.	Bulletin PST 135, Multijurisdictional Vehicles
<ul style="list-style-type: none"> Transfer of goods and software between related corporations, or to a new corporation 	See Bulletin PST 210, Related Party Asset Transfers for exemption details and documentation required to be kept by corporations.	Bulletin PST 210, Related Party Asset Transfers
<ul style="list-style-type: none"> Goods provided to a purchaser on a continuous basis by means of a wire, pipeline or other conduit (in certain situations) as part of that person's right to use real property or moorage facilities 	No documentation required.	

Software

Software

Section 113 of the PSTA and sections 59, 64 - 69 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Software purchased for the purpose of being processed, fabricated or manufactured into, attached to or incorporated into goods or other software for the purpose of retail sale or lease (goods only) 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General (FIN 490)</i> .	Bulletin PST 105, Software

Software

Section 113 of the PSTA and sections 59, 64 - 69 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Software purchased substantially for: <ul style="list-style-type: none"> ○ incorporating copies of the software into other software or goods for retail sale ○ re-licensing copies of the software for retail sale (see bulletin for details) • Software purchased for the sole purpose of selling the software to other persons 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General</i> (FIN 490).	Bulletin PST 105, Software
<ul style="list-style-type: none"> • Software obtained by a qualifying school, school board or similar authority for use substantially as a teaching aid for students 	A detailed list or purchase order from the qualifying school, school board or similar authority, which clearly indicates the portion that is exempt from PST.	Bulletin PST 202, School Supplies
<ul style="list-style-type: none"> • New resident's effects (settler's effects) – software 	See Bulletin PST 306, Goods Brought Into BC by New Residents for exemption details and documentation required to be kept by new residents.	Bulletin PST 306, Goods Brought Into BC by New Residents
<ul style="list-style-type: none"> • Software obtained by a qualifying commercial fisher for use on exempt electronic monitoring equipment if for use by a qualifying commercial fisher solely for a commercial fishing purpose 	A completed <i>Certificate of Exemption – Commercial Fisher</i> (FIN 455).	Bulletin PST 102, Commercial Fishers
<ul style="list-style-type: none"> • Transfer due to dissolution of marriage or relationship – software 	The recipient of the software must retain a copy of the separation agreement, marriage agreement, court order, or agreement under Part 5 or 6 of the <i>Family Law Act</i> .	
<ul style="list-style-type: none"> • The following software: <ul style="list-style-type: none"> ○ specified custom software ○ custom modified software ○ software sold as part of a business sold as a going concern ○ software source code in non-executable form (see also the section above, Other Exemptions for Goods) 	No documentation required.	Bulletin PST 105, Software

Software

Section 113 of the PSTA and sections 59, 64 - 69 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Software purchased for the purpose of being incorporated into a prototype, or copy of a prototype, if the prototype or copy is a result of research and development activities aimed at developing a new or improved product or a new or improved process <p>Note: The exemption does not apply if the software is not specifically designed for the prototype or copy</p>	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General</i> (FIN 490).	Bulletin PST 209 , <i>Exemption for Prototypes</i>

Services

Services Related to Purchase

Sections 71 - 72 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Motor vehicle conversion or modification solely for the purpose of: <ul style="list-style-type: none"> modifying a motor vehicle to facilitate the use of the vehicle by, or the transportation of, an individual using a wheelchair, or equipping a motor vehicle with an auxiliary driving control to facilitate the operation of the vehicle by an individual with a disability 	No documentation required. <p>Note: The exemption does not apply if the motor vehicle being modified or equipped is a multijurisdictional vehicle.</p>	Bulletin PST 116 , <i>Motor Vehicle Dealers and Leasing Companies</i>

Related Services

Section 121 of the PSTA and sections 73 - 77 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Related services provided to goods that a person (other than a small seller) stores, keeps or retains solely for the purpose of resale Related services provided to goods that a PST registrant stores, keeps or retains solely for lease 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General</i> (FIN 490).	Bulletin PST 301 , <i>Related Services</i>

Related Services

Section 121 of the PSTA and sections 73 - 77 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Related services provided to specified goods, including: <ul style="list-style-type: none"> ○ most exempt goods ○ an animal ○ a manufactured building ○ most affixed machinery ○ clothes dryers, clothes washers, curtains and draperies, dishwashers, freezers, ovens, refrigerators, rugs and carpets, rug-cleaning and carpet-cleaning machines, sewing machines, stoves and vacuums, if designed for household use ○ clothing and footwear, other than blades for skates ○ goods that are typically attached or applied to an individual and remain attached or applied to the individual during and after the service is provided • Related services provided to goods while they are outside BC if: <ul style="list-style-type: none"> ○ the goods are taken or sent out of BC primarily for the purpose of using them outside of BC for a period of time, and ○ the related service is provided to the goods during that period 	<p>No documentation required.</p>	<p>Bulletin PST 301, <i>Related Services</i></p> <p>Bulletin PST 127, <i>Veterinarians and Pet Stores</i></p> <p>Bulletin PST 133, <i>Manufactured Buildings</i></p> <p>Bulletin PST 104, <i>Real Property Contractors</i></p> <p>Bulletin PST 105, <i>Software</i></p> <p>Bulletin PST 118, <i>Vehicle Services and Parts</i></p> <p>Bulletin PST 138, <i>Personal Services</i></p> <p>Bulletin PST 303, <i>Warranties, Service Contracts and Maintenance Agreements</i></p> <p>Bulletin PST 210, <i>Related Party Asset Transfers</i></p> <p>Bulletin PST 314, <i>Exemptions for First Nations</i></p>
<ul style="list-style-type: none"> • Related services purchased for the sole purpose of reselling the related service to other persons 	<p>PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General (FIN 490)</i>.</p>	
<ul style="list-style-type: none"> • Related services provided in BC to goods that are brought or sent into BC for the sole purpose of having the related service provided, if the goods are immediately transferred out of BC after the services are provided. 	<p>Shipping invoices or bills of lading showing the date the goods were shipped into BC and the date they were shipped out of province. If shipping invoices are not available, a written statement signed by the customer must be obtained.</p>	
<ul style="list-style-type: none"> • Exempt services, including: <ul style="list-style-type: none"> ○ boosting of a motor vehicle battery, other than recharging ○ cleaning services, unless provided with taxable related services ○ courier and mail services 	<p>No documentation required.</p>	

Related Services

Section 121 of the PSTA and sections 73 - 77 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> ○ cutting goods in certain situations if no other related service (other than a related service that is exempt from PST) is provided to the goods ○ diagnostic services, testing or safety inspections provided in relation to goods, or to provide an estimate for related services, including any dismantling and reassembly of the goods in order to provide the diagnostic services, testing, safety inspections or estimate if no other related service (other than a related service that is exempt from PST) is provided to the goods ○ disposal services ○ engraving services ○ erecting, constructing, assembling or dismantling specified goods (e.g. scaffolding and construction cranes) for use in the construction, demolition, adjustment, repair, renovation, restoration or maintenance of real property or affixed machinery ○ freight transportation services ○ motor vehicle roadside tire changing ○ motor vehicle towing ○ moving services ○ numbering, collating and folding pages ○ packaging services ○ roadside unlocking of a motor vehicle ○ services to attach or apply goods to, or remove goods from, an individual ○ services to inspect, repair or replace goods as a result of a recall by its manufacturer, if the services are purchased by the manufacturer ○ services to inspect, repair or replace goods under certain types of warranties, service contracts and maintenance agreements if purchased by the person who provided the 	<p>No documentation required.</p>	<p>See list of bulletins above.</p>

Related Services

Section 121 of the PSTA and sections 73 - 77 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<p>warranty, service contract or maintenance agreement</p> <ul style="list-style-type: none"> ○ services to install goods as part of a window display service ○ services to measure, weigh, grade or classify goods if no other related service (other than a related service that is exempt from PST) is provided to the goods ○ services provided solely for the purpose of equipping a motor vehicle with an auxiliary driving control to facilitate the operation of the motor vehicle by an individual with a disability ○ services provided solely for the purpose of modifying a motor vehicle to facilitate the use of the motor vehicle by, or the transportation of, an individual using a wheelchair ○ services purchased by a corporation from a related corporation ○ specified related services to an electronic device ○ waxing a motor vehicle ○ services provided to grow plants if the service is provided at a location other than on property owned, leased or used by the owner of the plants 	No documentation required.	See list of bulletins above.
<ul style="list-style-type: none"> • Related services to a multijurisdictional vehicle 	The customer's prorate account number.	Bulletin PST 135, Multijurisdictional Vehicles
<ul style="list-style-type: none"> • Related services provided outside BC to a taxable conveyance, such as an interjurisdictional aircraft or interjurisdictional railway rolling stock 	No documentation required.	
<ul style="list-style-type: none"> • Related services provided to specifically listed exempt farm equipment and parts if obtained by a qualifying farmer for use solely for a farm purpose 	A completed <i>Certificate of Exemption – Farmer (FIN 458)</i> or a valid BC Farmer Identity Card.	Bulletin PST 101, Farmers
<ul style="list-style-type: none"> • Related services provided to boats, fishing nets, fishing equipment and parts if obtained by a qualifying commercial fisher for use solely for a commercial fishing purpose 	A completed <i>Certificate of Exemption – Commercial Fisher (FIN 455)</i> .	Bulletin PST 102, Commercial Fishers

Related Services

Section 121 of the PSTA and sections 73 - 77 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Related services provided to specifically listed exempt aquaculture equipment and parts if obtained by a qualifying aquaculturist for use solely for an aquaculture purpose 	<p>A completed <i>Certificate of Exemption – Aquaculturist</i> (FIN 456).</p>	<p>Bulletin PST 103, Aquaculturists</p>

Accommodation

Section 78 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Accommodation for which the charge for a unit of accommodation is \$30 or less per day, or \$210 or less per week Accommodation provided by a person who offers less than four units of accommodation in BC Accommodation provided for a continuous period of more than one month to certain persons Accommodation provided in premises normally operated by or on behalf of an employer to provide lodging to the employer's employees, if purchased by an employee of the employer Accommodation provided in industrial camps in certain situations Accommodation provided by a religious or charitable organization at a summer camp or similar place Accommodation provided without any of the following amenities: bed linen, heat (other than a wood-burning fireplace or wood-burning stove), electricity or indoor plumbing Accommodation provided in tents 	<p>No documentation required.</p>	<p>PST and MRDT Guide for Accommodation Providers</p>

Legal Services

Section 128 of the PSTA and sections 79 - 82 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Legal services provided to an individual if the services are at least partly paid for by the Legal Services Society or by a funded agency within the meaning of the <i>Legal Services Society Act</i> Legal services provided to a lawyer, law firm, notary or notary firm for a particular client (in certain situations) Specified legal services purchased by an aboriginal organization Legal services provided to a corporation by an employee of a related corporation 	No documentation required.	Bulletin PST 106 , <i>Legal Services</i>

Telecommunication Services

Section 130.1 and 134 – 134.2 of the PSTA and sections 83 - 88 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> Telecommunication services purchased solely for resale 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General</i> (FIN 490).	Bulletin PST 107 , <i>Telecommunication Services</i>
<ul style="list-style-type: none"> Telecommunication services purchased substantially (more than 90%) for resale Note: The purchaser must self-assess on the portion that is not resold 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General</i> (FIN 490).	
<ul style="list-style-type: none"> Telecommunications sent or received by means of an electronic device that is ordinarily situated in BC if: <ul style="list-style-type: none"> the telecommunications are both sent and received outside BC, and any charges for the telecommunications are separately itemized on the purchaser's invoice 	No documentation required.	

Telecommunication Services

Section 130.1 and 134 – 134.2 of the PSTA and sections 83 - 88 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Certain telecommunication services purchased for the purpose of: <ul style="list-style-type: none"> ○ public broadcast by a licensed radio or television broadcaster, ○ making copies of the content of the telecommunication service for: <ul style="list-style-type: none"> • public broadcast by a licensed radio or television broadcaster, • public exhibition in a movie theatre or other public venue, or • sale or lease ○ copying or incorporating the content of the telecommunication service into another telecommunication service for: <ul style="list-style-type: none"> • public broadcast by a licensed radio or TV broadcaster, • public exhibition in a movie theatre or other public venue, or • sale or lease ○ copying or incorporating the content of the telecommunication service into goods or software for sale or lease • Telecommunication services in the form of a toll-free number, unless they are for family or domestic use, or for a teleconference service • Telecommunication services purchased by certain organizations as part of an emergency communication system purchased from E-Comm Emergency Communications for Southwest British Columbia Incorporated, or the Capital Region Emergency Service Telecommunications Incorporated (CREST) • Conventional paging services that only allow the customer to receive messages through a pager • Residential phone services provided through a public switched telephone network by means of a wire or cable 	<p>No documentation required.</p>	<p>Bulletin PST 107, <i>Telecommunication Services</i></p>

Telecommunication Services

Section 130.1 and 134 – 134.2 of the PSTA and sections 83 - 88 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Basic cable TV services provided by means of a wire or cable (does not apply to services provided by satellite or the Internet) • Telecommunication services provided to a purchaser as part of the purchaser's participation in certain educational, training or instructional programs or activities if provided only to participants of the program or activity by the person offering that program or activity • Video provided to a customer in an intangible format if: <ul style="list-style-type: none"> ○ the video was produced specifically for the customer under a contract with that customer, and ○ the customer does not obtain the video, or copies of the video, in a tangible format • Data backup services when provided to a customer for the purpose of backing up the customer's data that is installed on an electronic device. • Telecommunication services purchased from an accommodation provider in relation to a purchase of accommodation 	No documentation required.	See bulletin listed above.

Production Machinery and Equipment

Production Machinery and Equipment

Sections 90 - 120 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Qualifying machinery or equipment used in: <ul style="list-style-type: none"> ○ exploration for, discovery of or development of petroleum or natural gas ○ exploration for minerals or development of mines ○ extraction or processing of minerals 	<i>Certificate of Exemption – Production Machinery and Equipment (FIN 492).</i>	<p>Bulletin PST 110, <i>Production Machinery and Equipment Exemption</i></p> <p>Bulletin PST 111, <i>Mining Industry</i></p> <p>Bulletin PST 112, <i>Logging Industry</i></p>

Production Machinery and Equipment

Sections 90 - 120 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> ○ extraction or processing of petroleum or natural gas ○ geophysical surveying ○ local government power generation ○ logging ○ manufacturing ○ pollution control ○ providing manufacturing services to manufacturers ○ software development ○ transmission or distribution of goods or software ○ waste management ● Qualifying electrical machinery or equipment ● Qualifying vehicle-mounted machinery and equipment ● Qualifying parts and materials obtained for qualifying machinery or equipment ● Related services and goods for use in providing services to qualifying machinery or equipment ● Software used in certain situations with qualifying machinery and equipment 	<p><i>Certificate of Exemption – Production Machinery and Equipment (FIN 492).</i></p>	<p>More Details continued</p> <p>Bulletin PST 113, Oil and Gas Industry- Producers and Processors</p> <p>Bulletin PST 114, Oil and Gas Industry – Exploration, Discovery and Development</p> <p>Bulletin PST 115, Oil and Gas Industry – Service Providers and Contractors</p>

Leases

Section 44 of the PSTA

Specific Exemption	Documentation Requirements	More Details
<ul style="list-style-type: none"> ● Goods sold to the lessor by the lessee under a sale and immediate lease-back arrangement, provided that the lessee previously paid an applicable tax on the goods 	<p>Proof the lessee:</p> <ul style="list-style-type: none"> ● purchased the goods, and ● paid an applicable tax on the goods. 	<p>Bulletin PST 315, Rentals and Leases of Goods</p>

Affixed Machinery and Improvements to Real Property

Affixed Machinery and Improvements to Real Property

Sections 79 and 80.1 of the PSTA and section 60.1 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Goods that will be used by a real property contractor to fulfil a contract to supply and affix, or install, affixed machinery or improvements to real property where, under the terms of the contract, the goods are used such that they cease to be personal property at common law, if: <ul style="list-style-type: none"> ○ the contractor and their customer enter into an agreement that specifically states that the customer is liable for the PST on the goods, and ○ the agreement sets out the purchase price of the goods 	<p>Contractors must provide a PST number or a completed <i>Certificate of Exemption – Contractor</i> (FIN 491).</p> <p>Subcontractors must provide both a completed <i>Certificate of Exemption – Subcontractor</i> (FIN 493) and a <i>Certificate of Exemption – Contractor</i> (FIN 491) that has been completed by the general contractor and their customer.</p> <p>Note: There must be written evidence of the agreement that specifically states that the customer is liable for the PST on the goods. The contractor must retain that written evidence.</p>	<p>Bulletin PST 104, Real Property Contractors</p>
<ul style="list-style-type: none"> • Goods that will be used by a real property contractor to fulfil a written contract to supply and affix, or install, affixed machinery or improvements to real property where, under the terms of the contract, the goods are used such that they cease to be personal property at common law, if the contract is with: <ul style="list-style-type: none"> ○ the Government of Canada (unless the Government of Canada has agreed to pay PST), or ○ a person who would be exempt from PST under the <i>Provincial Sales Tax Act</i> or section 87 of the <i>Indian Act</i> (Canada) if they had purchased, brought, sent or received the goods instead of the contractor 	<p>Contractors must provide a completed <i>Certificate of Exemption – Contractor</i> (FIN 491).</p> <p>Subcontractors must provide both a completed <i>Certificate of Exemption – Subcontractor</i> (FIN 493) and a <i>Certificate of Exemption – Contractor</i> (FIN 491) that has been completed by the general contractor and their customer who is exempt from PST.</p>	<p>Bulletin PST 104, Real Property Contractors</p>

Purchases from Small Sellers

Sections 91, 114 and 136 of the PSTA

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Goods (other than liquor, vehicles, boats and aircraft) purchased from a small seller • Software purchased from a small seller • Related services, legal services or telecommunication services purchased from a small seller 	No documentation required.	Bulletin PST 003, Small Sellers

ICE Fund Tax

Section 95 of the PSTA

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Energy products purchased for resale 	PST number or, if the customer does not have a PST number, a completed <i>Certificate of Exemption – General (FIN 490)</i> .	Bulletin PST 203, Energy and Energy Conservation
<ul style="list-style-type: none"> • Fuel as defined in the <i>Motor Fuel Tax Act</i>, other than propane in a vapourized form delivered: <ul style="list-style-type: none"> ○ by a public utility, as defined in the <i>Utilities Commission Act</i>, ○ by pipe, and ○ to purchasers at the place at which the propane will be used • Natural gas for use in a stationary internal combustion engine that compresses natural gas 	No documentation required.	

First Nations

Section 87 of the Indian Act (Canada) and section 68.1, 72.1, 77, 78, 81 and 88.1 of the Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Energy products purchased for resale • Goods delivered to, or purchased on, First Nation land • Goods leased by a First Nation individual or band who resides on First Nation land • Software and telecommunication services purchased by a First Nation individual or band for use on or with an electronic device that is owned or leased by the First Nation individual or band and is ordinarily situated on First Nation land • Related services and accommodation purchased by a First Nation individual or band if provided wholly on First Nation land • Legal services purchased by a First Nation individual or band if the legal services relate to real property situated on First Nation land, or are provided on First Nation land 	<p>Certificate of Indian Status Card (for individuals).</p> <p>Written authorization from the band signed by a band official and showing the band name and number (for purchases and leases on behalf of the band).</p> <p>See Bulletin PST 314, Exemptions for First Nations for additional documentation requirements in specific circumstances.</p>	<p>Bulletin PST 314, Exemptions for First Nations</p>

Members of the Diplomatic and Consular Corps

Consular Tax Exemption Regulation

Specific Exemption	Documentation to be Obtained from Customer	More Details
<ul style="list-style-type: none"> • Exemptions for specified members of the diplomatic or consular corps and other foreign officials and their spouses 	<p>Department of Foreign Affairs and International Trade Canada (DFAIT) card.</p>	<p>Bulletin CTB 007, Exemption for Members of the Diplomatic and Consular Corps</p>



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Latest Revision

November 2013

- As a result of recent changes to the regulations, which are effective April 1, 2013:
 - Made adjustments to:
 - the exemption for yarn, natural fibres, synthetic thread and fabric (in the table for Clothing)
 - the table for Related Services
 - the table for First Nations
 - Added information on the exemption for goods purchased at a duty free shop by a person who is about to leave Canada (in the table for Other Exemptions for Goods)
- Added the following tables:
 - Gifts, Prizes, Draws and Awards
 - Accommodation
 - Legal Services
 - Telecommunication Services
- Added a section to the table for Other Exemptions for Goods for goods provided to a purchaser on a continuous basis by means of a wire, pipeline or other conduit (in certain situations) as part of that person's use of real property or moorage facilities

References: *Provincial Sales Tax Act*, sections 44, 91, 95, 113, 114, 121, 128, 134, 134.1, 134.2 and 137 – 143; *Provincial Sales Tax Exemption and Refund Regulation*, sections 3 – 120, and 149 – 155; *Consular Tax Exemption Regulation*.