

Notice to Temporary Olympic/Paralympic Liquor Licensees

Social Service Tax Act

If you have been issued an Olympic/Paralympic (O/P) licence by the Liquor Control and Licensing Branch, you need to know how the social service tax, also called the provincial sales tax (PST), applies to your sales in British Columbia.

Overview

PST is a consumption tax that applies to retail sales and leases of taxable goods or services in British Columbia, and to taxable goods brought into the province for use. This means that the person who purchases or uses the taxable good (new and used) or service in British Columbia pays the PST.

Application of Tax

Sales of liquor are taxed at 10% of the purchase price. You will be required to charge 10% PST on all liquor sold under your O/P licence. You will also be required to charge 7% PST on the sale of other taxable items, such as souvenirs and T-shirts. You do not charge PST on the sale of food, including snack foods or non-alcoholic drinks.

You must keep books and records necessary to provide details of all your sales and the amount of tax collected and remitted.

How to Remit

If you are not already registered in British Columbia to collect and remit PST, and you are only operating in the province for the period of the O/P licence, you are not required to register. However, you are required to remit to the government all PST collected on a weekly basis. To remit the PST due, you will need to complete a *Casual Remittance Return for Provincial Sales Tax (PST) Due on Taxable Tangible Personal Property by a Seller Not Registered Under the Social Service Tax Act* form ([FIN 428S](#)).

Due to the unique nature of the O/P licence, you will be required to submit a casual remittance return on a weekly basis for each week of operation under your O/P licence.

You must hand-deliver your tax return and payment each Monday for the prior week's operations (Sunday to Saturday), at the following government offices.

- **Ministry of Finance:** In Vancouver, at Suite 800 - 360 West Georgia Street.
- **Service BC Centre:** In Squamish, at 1360 Pemberton Street. For other Service BC Centre locations, please check the blue pages of your telephone directory or visit their website at www.servicebc.gov.bc.ca

These offices are open Monday to Friday, 8:30 am to 4:30 pm.

If you require another payment method, please contact Daryl Nelson at 604 660-5257 or Daryl.Nelson@gov.bc.ca

If you are already registered in British Columbia to collect and remit PST, you can remit the PST collected under your O/P licence along with your regular monthly PST return. However, if your reporting period is not monthly, you will be required to send in the PST collected under your O/P licence on a monthly basis using the *Casual Remittance Return for Provincial Sales Tax (PST) Due on Taxable Tangible Personal Property by a Seller Not Registered Under the Social Service Tax Act* form (**FIN 428S**).

Purchases for Resale

If you are already registered in British Columbia to collect and remit PST, you provide your PST registration number to the Liquor Distribution Branch in the usual manner to purchase liquor exempt of PST for resale.

If you are not registered in British Columbia to collect and remit PST, you will need to present a *Certificate of Exemption* form (**FIN 453**) to the Liquor Distribution Branch to purchase liquor exempt of PST for resale.

Further Information

For more information on the liquor industry, please see our website at www.sbr.gov.bc.ca/industry_specific/liquor/liquor.htm

If you have any questions, please call us at 604 660-4524 in Vancouver or toll-free at 1 877 388-4440, or e-mail your questions to ctb2010wintergames@gov.bc.ca

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

The information in this notice 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