

# Ministry of Finance

## Tax Bulletin



ISSUED: August 1993 REVISED: February 2009

Bulletin SST 018

[www.fin.gov.bc.ca/rev.htm](http://www.fin.gov.bc.ca/rev.htm)

## Taxable Services

### *Social Service Tax Act*

This bulletin explains how the social service tax, also called the provincial sales tax (PST), applies to purchases of taxable services in British Columbia. The general PST rate is 7%.

Persons who sell taxable services must register as vendors with the ministry to collect and remit PST on all taxable sales. Register at any Service BC Centre or ministry office, or register online on our website at [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/consumer\\_taxes.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/consumer_taxes.htm)

If you are not sure how to apply PST to your business, please contact us. We will be pleased to assist you.

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 \(PST\)](#).

### Table of Contents

General .....	2
Applying the PST .....	3
Exemptions .....	5
Service Contracts, Extended Warranties and Maintenance Agreements .....	11
Fixtures and Real Property .....	12
Other Applications of PST .....	14

## General

---

### What are Taxable Services?

A taxable service is any service provided to install, assemble, dismantle, repair, adjust, restore, recondition, refinish or maintain tangible personal property.

Tangible personal property means personal property that can be seen, weighed, measured, felt or touched, or that is in any other way perceptible to the senses, and includes fixtures (other than prescribed types of fixtures) and natural or manufactured gas.

In addition, for the purposes of the Act, tangible personal property includes software, heat and electricity.

### What Services are Taxable?

The following are examples of services that meet the definition of taxable service and are therefore taxable:

- furniture repair, re-upholstery and refinishing,
- repairs to televisions, stereos and computers,
- repairs to business equipment, such as cash registers, photocopiers and fax machines,
- automobile maintenance, repairs, painting and cut polishing,
- watch repair and maintenance,
- protective treatments applied to maintain taxable goods, such as fabric protection, rustproofing and painting,
- setting up temporary display counters, shelves, booths and similar items at trade fairs, conventions etc., and
- maintenance of plants (such as pruning) planted in free standing, hanging or other containers, regardless of their size, that are not real property.

**This is not a complete list.**

### What Services are Not Taxable?

Many services are not taxable because they do not meet the definition of taxable service.

Such services include the following, provided they do not include the sale or lease of tangible personal property:

- repairs to pay telephones that are fixtures,
- packaging services,

- financial services, management services, secretarial services, accounting services, property management and realty services, and information brokerage services,
- collating, numbering and folding services,
- interior decorating, design and engineering services,
- monitoring and security services,
- commercial and residential moving services, and
- seminars and training courses, including materials.

### **Exempt or Excluded Services**

The following services are not taxable because they are specifically excluded from the definition of taxable service, or they are specifically exempted from PST under the regulations.

- Services provided to install tangible personal property that becomes real property on installation, such as wall-to-wall carpeting, windows, lighting fixtures, hot water heaters and built-in appliances (please see the section below, Fixtures and Real Property).
- Taxable services that qualify for a specific exemption under the Act or regulations (please see the section below, Exemptions).
- Taxable services provided by a person to that person's employer in the course of employment, such as the repair of a company truck by a company employee (please see the section below, Services Provided by Employees).

## **Applying the PST**

---

### **Collecting PST on Taxable Services**

Persons who provide taxable services must charge their customers PST on the full purchase price for the service. This includes charges for parts, labour, travel time and similar charges that a customer pays to receive the service. However, it does not include the following charges:

- the federal goods and services tax (GST) applicable to the service,
- delivery or shipping charges for the item receiving the service, provided such charges are **separately** stated on the sales invoice, and
- reimbursement of out-of-pocket travel expenses that are billed on a cost-recovery basis, such as fuel or accommodation charges, provided such charges are separately stated on the sales invoice.

## **Taxable and Non-Taxable Goods or Services Sold Together for a Single Price**

This type of bundling can lead to different tax applications depending on the price of the bundle and the value of the taxable goods or services in the bundle.

Generally, if a taxable good or service is bundled with a good or service that is not taxable and both are sold for a single price, PST applies only to the fair market value of the taxable portion, but special rules could apply.

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

## **Collecting and Remitting PST**

PST must be shown separately on the invoice. However, where PST is due on both the purchase price of an item and on taxable services applied to that item, the two charges may be combined for the purpose of calculating the tax.

PST is payable at the time the purchase price is paid or when it is payable, whichever is **earlier**. Persons providing taxable services must collect PST from their customers and remit it with their regular tax return form. Tax reporting periods are established at the time of registration as a vendor.

## **Exempt Purchases by Persons Providing Taxable Services**

Persons who provide taxable services do not need to pay PST on the following items used or consumed in the process of providing their service. However, PST must be collected from the customer on these items. To purchase these items without paying PST, vendors must quote their vendor registration number to their suppliers.

- Replacement parts and materials that are attached to, or incorporated into, tangible personal property in the course of providing a taxable service to that property, and where PST is collected on the taxable service. This includes replacement parts, paint, glue, fabric protector, nails, grease, welding rods, welding self-fluxing rods, or similar materials that remain with the tangible personal property when it is returned to the customer.
- Abrasive paper, emery paper and other fabric-backed abrasives that are suitable for use by hand or with hand-held tools; grinding wheels and discs; polishing wheels; sand used for sand blasting; steel wool, dies, jigs, molds, patterns and rotary steel brushes; steel, plastic or glass shot, or similar materials used for blasting clean a surface.

- Materials for packaging goods for return to the customer after the taxable service has been completed (such as boxes, wrapping paper and bags), provided the packaging material is not returned to, and re-used by, the person providing the service.

### **Taxable Purchases by Persons Providing Taxable Services**

Persons providing taxable services must pay PST on all tools, equipment and machinery used in providing the services. This includes items, such as hammers, screwdrivers, saws, diagnostic equipment, welders and paint spraying equipment.

Persons providing taxable services must pay PST on all consumable supplies that do not become part of the tangible personal property being serviced, such as paper towels, cleaning solvents, masking tape and paper, and detergents.

PST also applies to all equipment and materials purchased for business use, such as computers, cash registers, stationery, receipt books, furniture and display shelves.

### **Exemptions**

---

Many transactions involving taxable services have been specifically exempted from PST. This section identifies the available exemptions and, where applicable, the procedures that vendors must follow when making an exempt sale.

#### **Services Specifically Exempted from PST**

The following taxable services are specifically exempted from PST by regulation. No additional documentation to substantiate the non-collection of PST on these sales is required. However, to justify the exemption, the nature of the service or the item to which the service is provided must be clearly indicated on the sales invoice.

- Services provided by way of motor vehicle towing, emergency roadside tire changing services, or battery boosting, but not including battery recharging.
- Services provided by way of diagnosis, test, safety inspection or estimate when no installation, assembly, dismantling, adjustment, repair, restoration, reconditioning, refinishing or maintenance is done.
- Services provided to, or in respect of, the person of an individual, including:
  - medical services, such as doctors visits, blood tests, x-rays, cosmetic surgeries, midwifery;
  - dental work, such as scaling, polishing, extracting, orthodontics;
  - health treatments, such as chiropractic, physiotherapy, naturopathic, acupuncture;

- hairdressing services; and
- beauty or spa treatments, such as facials, manicures, pedicures, massages.
- Services related to the erecting, constructing, assembling or dismantling of scaffolding, formwork, hoarding or other temporary protective coverings, construction cranes or temporary power or other utilities used in the construction, demolition, adjustment, repair, renovation, restoration or maintenance of real property or a fixture (please see the section below, Fixtures and Real Property).
- Services provided to the following goods if designed for household use: refrigerators, stoves, ovens (including microwave ovens and convection ovens), clothes washers or dryers, dish washers, freezers, vacuums, rug cleaners, sewing machines, rugs and carpets, draperies and curtains.
- Services related to clothing and footwear.
- Services provided to an animal, such as fitting horseshoes, pet grooming or veterinary services.
- Services provided to manufactured homes used for residential purposes. For more information, please see [Bulletin SST 014](#), *Manufactured Homes for Residential Use*.
- Services provided to a fixture (please see the section below, Fixtures and Real Property).
- Cleaning services, such as laundry and dry cleaning services, janitorial services, engine shampoos, and car washes and waxes.
- Services provided to software, such as installing, configuring, repairing, restoring or providing corrective action.

**Please note:** The exemption applies only to the charge for the service. Where the service includes the sale of a part, PST must be collected on the full charge to the customer for any parts.

### **Services Provided to Exempt Tangible Personal Property**

Most tangible personal property that is exempt under the Act or regulations with respect to purchases or leases is also exempt with respect to taxable services. This includes services provided to the following exempt items:

- equipment designed for use by persons with a permanent disability or handicap,
- self-contained smoke and fire alarm devices priced at under \$250,
- books,
- aircraft powered by a turbine and parts for such aircraft,
- bicycles and adult-sized tricycles (qualifying non-motorized and electric power-assisted),

- prescribed safety equipment,
- portable buildings,
- devices used in the transportation of persons with a permanent disability or handicap,
- children's clothing and footwear,
- vessels over 500 tons, and
- natural gas or propane conversion kits.

Persons providing taxable services to these items do not need any additional documentation to substantiate the non-collection of PST on the sale. However, to justify the exemption, the nature of the service or the item to which the service was applied must be clearly indicated on the sales invoice.

### **Parts Used in Services Provided to Exempt Tangible Personal Property**

Parts designed and used for the repair or reconditioning of exempt tangible personal property are also exempt of PST. Persons providing services to these items do not collect PST on the parts used in providing the service, nor do they pay PST on their purchase of such parts.

### **Items Specifically Excluded from Being Exempt**

The purchase or lease of the following items is exempt from PST under the Act. However, they have been specifically excluded from exemption with respect to taxable services. Therefore, when taxable services are provided to these items, PST must be collected on the full charge to the customer for both the parts and the service, unless the item otherwise qualifies for exemption under the Act.

- Household goods and equipment brought into the province by new residents (settlers' effects).
- Tangible personal property that is repossessed or that is leased under a sale-leaseback arrangement.
- Business assets that are acquired without payment of PST under the provisions of section 3.14 or 3.14.1 of the regulations.

### **Services Provided to Equipment Eligible for the Production Machinery and Equipment Exemption**

Effective July 31, 2001, taxable services provided to exempt production machinery and equipment are exempt from PST.

To claim the exemption for services provided to exempt production machinery and equipment, eligible customers must complete a *Certificate of Exemption - Production Machinery and Equipment* form ([FIN 453/M](#)). The machinery or equipment for which the services are provided must be documented on the certification. It is not sufficient for the customer to simply state “*production machinery and equipment*” or “*repairs*”. The machinery or equipment for which the services are provided must be specifically identified.

Subsequent services provided to the same customer and equipment may be made on the strength of this certificate.

It is the vendor’s responsibility to ensure that the documentation provided by a customer claiming the exemption is complete. Where the documentation is not complete, or the exemption is incorrectly being claimed on consumables, PST must be collected.

The vendor must keep the completed exemption certificate or purchase order in their records to verify why PST was not collected on the sale of that taxable service. If the vendor can show this documentation, they will not be held liable for PST not collected on those transactions even if it is subsequently determined that the customer was not eligible for the exemption, or the items purchased or leased did not qualify for the exemption.

Vendors do not need to pay PST on their purchase of parts and materials used in providing their service if those parts become attached to, and remain with, the machinery and equipment. Vendors may purchase these items exempt from PST by quoting their vendor registration number to their suppliers.

### **Sales to Farmers, Fishers and Aquaculturists**

Persons who qualify as *bona fide* farmers, *bona fide* fishers, or *bona fide* aquaculturists are exempt from paying PST on purchases or leases of equipment and materials as prescribed in the regulations. They are also exempt from paying PST on charges for taxable services provided to those exempt items.

Persons who provide taxable services to farmers, fishers or aquaculturists should review [Bulletin SST 023](#), *Bona Fide Farmers*, [Bulletin SST 025](#), *Bona Fide Commercial Fishers*, or [Bulletin SST 050](#), *Bona Fide Aquaculturists*. These bulletins outline the qualifications for these exemptions, list exempt items and provide instructions for making exempt sales.

When taxable services are sold to persons claiming exemption as a *bona fide* farmer, fisher or aquaculturist, the vendor must verify the person's eligibility for exemption by obtaining the appropriate *Certificate of Exemption*. The certificate must be completed by the purchaser and retained by the seller to substantiate the non-collection of PST on that sale. Future exempt sales to the same customer for the same service may be made on the strength of this certificate.

### **Services Provided by Employees**

Services provided by a person to that person's employer in the course of employment are not taxable, such as repairs to office equipment performed by company staff. This applies even if, for accounting purposes, the employee bills the employer for services performed. However, the employer must pay PST on the parts and materials purchased or taken out of stock and used in the repair (please see the section below, Taxable Services Provided by a Related Company).

### **Services Provided by Contract Workers**

Charges for taxable services performed by contract workers are taxable. Contract workers are not employees for the purpose of this exemption. PST applies to the total amount paid to the contract worker. Contract workers must register as vendors and collect PST on their services.

Where the contract worker provides both taxable and non-taxable services for a single price, PST applies according to the bundled sale rules. If, however, the charges are stated separately on the invoice, PST applies only to the charge for the taxable service.

### **Goods Held for Resale or Lease**

Persons who are registered vendors or lessors under the Act do not need to pay PST on purchases of taxable services applied to goods that will be resold or leased. For example, a registered automobile dealer would not pay PST on charges for repairs to automobiles held in the dealer's resale or lease inventory. To substantiate the non-collection of PST on such sales, the person providing the taxable service must record the customer's vendor registration number on the sales invoice.

### **Resale of Taxable Services**

Repairers of tangible personal property occasionally send their customer's equipment to a third party for repairs. In such situations, the repairers may purchase the repairs without paying PST by quoting their vendor registration number to their suppliers. Repairers must collect PST on the charge to their customers for the repairs.

## **Taxable Services Purchased by Non-Residents**

In general, taxable services purchased by non-residents while they are visiting British Columbia are taxable. However, PST does not apply to charges for services where goods are brought or sent into the province solely to receive taxable services and, immediately after receiving the services, are removed from the province. To substantiate the non-collection of PST on such sales, the person providing the service must obtain documentation verifying the circumstances of the sale.

When available, shipping invoices or bills of lading showing the date the equipment was shipped into British Columbia and the date it was shipped from the repairer's shop to an out-of-province location are accepted as verification. If shipping invoices are not available, a written statement signed by the customer must be obtained.

The statement must contain the customer's certification that the equipment has been brought into the province solely to receive the service, and that it will be removed from the province as soon as the service has been applied.

Where this documentation is not available, PST must be collected on the full charge for the taxable service. The customer may apply for a refund of the PST paid, provided adequate documentation verifying the circumstances of the purchase accompany the refund claim.

## **Taxable Services Provided by a Related Company**

Where employees of a corporation provide taxable services to tangible personal property owned or leased by a related corporation, the charge for the service is not taxable if the companies are closely related corporations as defined under section 3.14 of the regulations.

For more information, please see [Bulletin SST 092](#), *Transfer of Business Assets Between Closely Related Parties*.

## **Purchases by Indians or Indian Bands**

Indians and Indian bands are exempt from paying PST on purchases of taxable services that are provided on reserve land. This applies to property that is owned or leased by Indians or Indian bands. For more information, please see [Bulletin SST 046](#), *Exemption for Indians and Indian Bands*.

**Please note:** This exemption does not apply to Nisga'a Citizens or to sales of taxable services that are provided 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**

Under international protocol agreements, members of the diplomatic and consular corps are exempt from paying PST. As a result, PST does not apply to purchases of taxable services by persons qualifying as members of the diplomatic and consular corps. For more information, please see [Bulletin GEN 006](#), *Exemption for Members of the Diplomatic Corps: Instructions to Vendors and Operators*.

## **Service Contracts, Extended Warranties and Maintenance Agreements**

---

The application of PST to service contracts, extended warranties, and maintenance agreements depends on the nature of the contract, as outlined below.

### **Taxable Contracts**

PST must be collected from the purchaser on the following types of service contracts, warranties or maintenance contracts.

- The purchase of the contract is a mandatory condition of the purchase or lease of the tangible personal property. This includes warranties that are included in the purchase price of tangible personal property, such as a three-year warranty on the purchase of a motor vehicle.
- The contract is optional, but provides for scheduled or preventative maintenance or a specified number of services. This includes contracts where the schedule depends on the ongoing condition of the equipment. These contracts are considered to be a prepayment for taxable services.

Persons providing taxable mandatory or optional coverage do not need to pay PST on their costs for any parts or taxable services provided under the terms of the agreement. If the taxable services are provided by a third party, PST does not apply to the charge to the person providing the coverage.

### **Exempt Contracts**

PST does not apply to purchases of optional contracts that do not include scheduled or preventative maintenance, and where services are provided only when required, such as an equipment malfunction.

Sellers providing exempt optional coverage must pay PST on their costs for any parts and any taxable services provided under the terms of the agreement. If a third party provides the taxable services, PST applies to the charge to the business providing the coverage.

## **Replacement Under Manufacturer's Warranty**

Where tangible personal property or a part is replaced free of charge under a manufacturer's warranty, PST does not apply to the replacement part or to the taxable services provided to install the replacement part. This means that there is no PST collection or remittance obligation on the manufacturer or installer of the equipment.

## **Contract Includes Taxable and Exempt Services**

Where a maintenance contract includes both taxable and exempt services for a single price, PST applies according to the bundled sale rules.

## **Limited Coverage**

If there is a limit to what is covered under the warranty, PST applies to charges to the customer for taxable services over the covered limit. For example, if a warranty covers the first \$200 of repairs, PST is payable on the purchaser's \$100 portion of a \$300 charge.

## **Fixtures and Real Property**

### **Real Property**

The Act imposes PST on tangible personal property and specified services. It does not impose PST on real property, such as land and buildings. Therefore, services to construct, adjust, repair, renovate, restore or maintain real property are not taxable.

Examples of services to real property that are not taxable include house painting or wallpapering; roofing, plumbing or electrical work; protective treatments to wall-to-wall carpeting; furnace, water heater or built-in appliance repairs; and services to lawns and gardens.

For more information, please see [Bulletin SST 072](#), *Real Property Contractors*.

### **Fixtures**

While sales or leases of fixtures, other than prescribed fixtures, are taxable, taxable services provided to machinery, equipment and apparatus that qualify as fixtures under the Act are exempt from PST.

A fixture is defined as machinery, equipment or apparatus that is:

- a) a fixture at common law, and
- b) used directly in the manufacture, production, processing, storage, handling, packaging, display, transportation, transmission or distribution of tangible personal property or in the provision of a service.

To qualify as a fixture at common law the item must:

- be substantially affixed to, or installed in, land or a building in such a way as to lose its separate identity, and
- be attached or installed for the better use of the building or land, rather than for the better use of the equipment as chattel.

Fixtures include equipment that is bolted onto the floor or walls, or bolted to a counter that, by virtue of its being affixed to the building, is part of real property. Equipment that is simply tacked or lightly nailed into place for stability or convenience and that is mobile and rests in place by virtue of its own weight (free standing) does not qualify as a fixture. Equipment that is attached to real property only by connection to a utility, such as a gas line, water line or electrical system, also does not qualify as a fixture.

Some free standing equipment may qualify as a fixture under the Act, provided the item meets the above criteria, such as a large unmounted conveyor belt that moves goods in a production facility and is integral to the production process.

For more information, please see [Bulletin SST 078](#), *Fixtures*.

## **On-Site Repairs**

To qualify for the exemption, the taxable service must be performed on-site. This means that the service must be performed on the item while it is attached to real property, or if the item to be repaired is detached from the real property for the purpose of facilitating the repair and kept within the immediate area. For example, repairs to a built-in cabinet while attached to the wall, or detached from the wall but kept in the home, would qualify for the exemption from PST.

Persons providing taxable services to eligible fixtures or real property do not need any special documentation to substantiate the non-collection of PST on that sale. However, the contract or sales invoice must clearly indicate the equipment or item that was serviced.

## **Off-Site Repairs to Fixtures and Real Property**

Where tangible personal property that becomes real property on installation, or an item that qualifies as a fixture, is removed from the real property and transported to an off-site location for repair (such as to the repair shop), PST applies to the charge for the repair. Charges for removal and re-installation are not taxable if the charges are separately stated on the sales invoice.

Off-site location means the repairer's place of business or other location away from the normal location of the item being repaired. The repairer's van parked on the customer's property or immediately in front on the street does not constitute an off-site location.

Where a service company has set up a repair shop at an industrial site (such as a mine), that location is considered to be off-site even though it may be physically close by. If the item can be repaired near where it is attached, PST does not apply. However, if it must be transported to the repair shop, PST applies.

## **Other Applications of PST**

---

### **Manufacturing or Processing**

Manufacturing or processing raw materials into a finished product is not a taxable service. However, the retail sale of a manufactured product is taxable. Manufacturing and processing labour where the customer provides the material is also not taxable.

The application of PST to manufacturing and processing, such as film processing, furniture making, engraving, firing ceramics, cutting or machining customer-owned materials, and video tape production is therefore not affected by the imposition of PST on taxable services. PST continues to apply to the total charge for the finished product.

### **Manufacturing Services**

Some businesses process materials owned by their customers. This typically occurs when parts of a manufacturing process are contracted out from one business to another. Prior to February 22, 2006, these businesses did not qualify for the exemption.

Effective February 22, 2006, businesses that use machinery and equipment more than 50% of the time to provide services to qualifying manufacturers are eligible for the production machinery and equipment exemption, provided that the service qualifies as manufacturing in its own right.

For more information, please see [Bulletin SST 054](#), *Manufacturers*.

### **Out-of-Province Repairs**

Where a person who resides or carries on business in British Columbia sends tangible personal property out of the province primarily to receive a taxable service, PST is payable on the charge for the service. The purchaser must self-assess the PST payable and remit it at the time the item returns to British Columbia.

If there are no separate charges for the materials (such as repair parts) used in the service, PST does not apply to the shipping or delivery charges related to the taxable service.

Where the charges for the materials are separate from the charges for the service, PST applies to the purchase price of both the taxable service and the materials. Since transportation costs are included in the definition of purchase price for tangible personal property brought into the province for use, PST also applies to that portion of the incoming transportation charges that the materials' cost bears to the total out-of-province repair charge.

Where tangible personal property is sent out of the province primarily for use outside the province, any taxable service it receives while it is being used outside the province is not taxable.

### **Conveyances Qualifying for Proportional PST**

Some conveyances used in the province for interprovincial trade are eligible for payment of PST on a proportional formula based on the percentage of use in the province. **Proportional tax formulas do not apply to purchases of taxable services.**

Where taxable services are purchased in the province for interprovincial conveyances, PST is payable on the full charge for the service. PST does not apply to taxable services purchased outside the province for conveyances qualifying for payment of tax on proportional formulas.

For more information, please see [Bulletin SST 073](#), *Multi-Jurisdictional Vehicles*.

### **Equipment Qualifying for Payment of PST on the 1/3rd Formula**

Equipment brought into the province for temporary use that is not eligible for the production machinery and equipment exemption is eligible for payment of PST on a 1/3rd formula. However, the 1/3rd formula does not apply to purchases of taxable services. PST is payable on the full charge for any taxable services provided to the equipment while it is in the province.

For more information, please see [Bulletin SST 098](#), *Equipment Brought into British Columbia for Temporary Use (1/3rd Formula)*.

## Need more info?

Provincial Sales Tax website: [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/Provincial\\_Sales\\_Tax/pst.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Provincial_Sales_Tax/pst.htm)

Telephone (Vancouver): 604 660-4524

Toll free in Canada: 1 877 388-4440

E-mail: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

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](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Provincial_Sales_Tax/legislation.htm)

References: *Social Service Tax Act*, Sections 1, 5, 6, 41, 42, 69.1, 75(1)(a), (a.1-a.3), 75(4), 76(k) and 77(c), and Regulations 2.45, 2.46, 2.47, 2.48, 12, 13 and 16.