

Computer Software and Hardware

Social Service Tax Act

Do you sell computers, software or related services?

Do you need to know how PST applies to your business?

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

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

Table of Contents

Overview.....	2
Computer Hardware Sales and Leases.....	2
Taxable Software.....	3
Non-Taxable Software	6
Services to Hardware and Software	9
Maintenance Agreements.....	13

This bulletin has been completely rewritten and replaces the previous version dated March 2005.

Overview

Most computer software and hardware is taxable, including software provided over the Internet to customers in British Columbia. You charge PST on most computer products that you license or sell to your customers. You can purchase these items for resale without paying PST by giving your PST registration number to your supplier. However, you pay PST on most goods and services that you use in your business, including goods you buy, rent or lease from outside the province.

There are tax exemptions for certain kinds of software. These exemptions have specific criteria that must be met before you make a tax-exempt sale or licence agreement. For more information, please see the section below, *Non-Taxable Software*.

You do not charge PST on services to software. This includes training, testing or consulting services, along with software modifications, virus removal, configuration or installation. Services to hardware are generally taxable, although there are some situations where you do not charge PST on services related to hardware. For more information, please see the section below, *Services to Hardware and Software*.

If you are a software developer, you may be eligible for the production machinery and equipment exemption on items such as your computers and other related hardware. Although software does not qualify for the production machinery and equipment exemption, there are other exemptions for software described in the section below, *Non-Taxable Software*. For more information on the production machinery and equipment exemption, please see [Bulletin SST 054, Manufacturers](#).

Computer Hardware Sales and Leases

Generally, you charge PST on retail sales and leases of computer hardware.

Sales

You charge PST on the full price your customer pays for a computer, such as a personal computer (PC), mainframe, laptop or notebook. You also charge PST on additional hardware sold with the computer, such as printers, keyboards, monitors, storage devices and any other attachments.

If you sell computers from an out-of-province location, you charge PST on the selling price, plus any other costs charged to the customer, including transportation, handling, customs, excise and any other costs, except the federal goods and services tax (GST).

If you purchase a computer from an out-of-province seller (for example, from an internet site) and they do not collect the PST, you self-assess and record the PST due at Step 3 of your next tax return. If you are not registered, you pay the PST due using the *Casual Remittance Return for Provincial Sales Tax Due on Taxable Tangible Personal Property by a Purchaser Not Registered under the Social Service Tax Act* form ([FIN 428P](#)).

If you accept a used computer as a trade-in and you reduce the new computer price by the trade-in value, you charge PST on the reduced price. To qualify as a trade-in, the used computer must have had PST previously paid on it. Your customer is responsible for ensuring that PST was paid on the trade-in computer.

Leases

When your customer leases a computer, you charge PST on the initial payment and each subsequent lease payment, and on any other charges. If you accept a trade-in, you charge PST on the full original lease value. You do not take into account the reduction for the trade-in to calculate the PST due on the lease payments.

Taxable Software

Most software, such as packaged or prewritten software programs, or the right to use such programs, is taxable. You charge PST on taxable software whether you deliver the program electronically or by a tangible medium, such as a CD, disk or tape. Electronic delivery includes software downloaded from a server, the Internet or remotely accessed by your customer.

You charge PST on the total price of the software, which includes all charges related to obtaining or using the software, including licensing fees, usage fees and charges for add-on utilities, such as spreadsheet macros. You charge PST on the initial charge and on any subsequent payments made by the customer for use of the program.

Some examples of taxable software include:

- packaged or prewritten application software, such as word processing programs, Internet browsers and games,
- operating systems,
- add-on application utilities, such as spreadsheet templates or macros licensed to more than one customer,
- computer programs produced from modules, and
- upgrades, patches and updates to the above programs and utilities.

Remote Access to Online Software

If you provide remote access to online software, you charge PST on the access or usage charges, regardless of the location where your software resides. For example, if the server is located outside of British Columbia, but your customer uses the program in British Columbia, you charge PST on any charge for the right to use the software program in British Columbia.

If you provide access to software, along with non-taxable services, such as shared file access, and you separately list the fees for each, you only charge PST on the fee for access to software, not on the fee for shared file access or other non-taxable services. If you do not separately list the prices, you are making a bundled sale. You generally only charge PST on the fair market value of the software access, although there are some exceptions if the price is \$500 or less. For more information, please see [Bulletin SST 119](#), *Bundled Sales: Taxable and Non-Taxable Goods or Services Sold Together for a Single Price*.

Software Used in Multiple Jurisdictions

You charge PST on the full purchase price of taxable software that your customers purchase in British Columbia. You charge PST even if they intend to use the software in multiple jurisdictions. Your customer may apply to the ministry for a PST refund on the software that they reasonably allocate for use outside the province. Your customer fills out an *Application for Refund of Social Service Tax or Hotel Room Tax* form ([FIN 413](#)) and sends it to the ministry.

Allocating Use in British Columbia

When your customers self-assess or apply for a refund, they calculate the PST due based on the portion of the software that is reasonably allocated for use in British Columbia. They pay PST even if there is not a separate charge for the use of the software in British Columbia, such as a licence that permits use of the software anywhere in North America. They also pay PST on all software that they have the right to use in British Columbia, regardless of whether they actually use the software. For example, your customer may have extra copies of the software loaded on unused computer workstations in anticipation of future use. Your customer pays PST on the extra copies of the software.

Example:

Assume your customer is a British Columbia based company and you sell them a software licence for 100 users. Your customer intends to use the software in Ontario and British Columbia. If you deliver the software to your customer in British Columbia, you charge PST on the full purchase price and your customer claims a refund on the portion that they reasonably allocate for use in Ontario.

If your contract specifies the licensing cost per province, your customer claims a refund based on the price of the Ontario portion. If your contract does not specify the price per province, your customer calculates the use that they reasonably allocate to each province.

This allocation may be based on the percentage of users in each province. For example, if there were 65 users in Ontario and 35 users in British Columbia, 65% (65/100 users) of the licensing cost would be allocated to Ontario. The customer would claim a refund for 65% of the PST paid on the purchase price of the software.

Software Licences Acquired Out-of-Province

If a customer acquires software, or the right to use software, from outside British Columbia but the software is used in, or allocated for use in, British Columbia, the software for use in British Columbia is taxable. If an out-of-province seller does not collect the PST, the customer self-assesses and records the PST due at Step 3 of their next tax return. If the customer is not registered, they pay the PST due using the *Casual Remittance Return for Provincial Sales Tax Due on Taxable Tangible Personal Property by a Purchaser Not Registered under the Social Service Tax Act* form ([FIN 428P](#)).

For example, a company has a branch office in British Columbia and its head office is in Alberta. The Alberta head office purchases a licence for multiple users that allows use of the software anywhere in Canada. The head office installs the software on a server in Alberta, and provides remote access to the British Columbia office. The company self-assesses PST on the portion of the software that is reasonably allocated for use in British Columbia. The company pays PST even if there is no charge to the British Columbia office for the software. To calculate the PST due, the company may reasonably allocate the use in British Columbia based on the number of computer workstations in each province. If the company has 25 workstations in British Columbia and 50 workstations in Alberta, 33% (25/75 workstations) of the licensing cost would be allocated for use in British Columbia. The company would self-assess PST on 33% of the licensing cost.

If a customer acquires a number of copies of taxable software or licences that are purchased or licensed under a single contract, PST will apply based on the software's use in British Columbia. If all of the copies are shipped to British Columbia, and the purchaser distributes the copies to its locations in other provinces, the purchaser pays the PST due on all copies but may apply for a refund of tax on the unused software licences shipped out of British Columbia.

Software Packages Consisting of Modules

You charge PST on the following software packages.

- Software packages that consist solely of packaged or prewritten modules, and packaged or prewritten interface programs.
- Software packages that consist of one or more modified modules and the modified modules are sold or leased to more than one customer, regardless of the value of the modifications.
- Software packages where, as a condition of the sale, you make custom source code modifications to the modules, and the price for the modified software package is less than double the price for the unmodified software package. See the section below, Custom Modified Software.

You charge PST as follows on software packages that contain custom software programs to allow the packaged modules to operate together, but the modules themselves are not modified.

- If there is a separate charge for the custom software, you charge PST only on the price for the packaged modules but not on the separate charge for the custom software program.
- If there is a single charge for the packaged modules and the custom interface program, you charge PST on the fair market value of the packaged modules. However, there are some exceptions if the total price is \$500 or less. For more information, please see [Bulletin SST 119](#), *Bundled Sales: Taxable and Non-Taxable Goods or Services Sold Together for a Single Price*.

Non-Taxable Software

You do not charge PST on the following software.

Software for Re-licensing or Incorporation into Other Goods

You do not charge PST on software sold or licensed to your customers if it is used exclusively (more than 90%) for one or both of the following purposes.

- Incorporating copies of the software into other goods for retail sale or licensing. This includes software incorporated into other software, software packaged and sold with other software, or software incorporated into other types of goods, such as industrial equipment.
- Re-licensing copies of software for retail sale or license.

For software licences, the licence agreement must specify the software is to be used exclusively for one or both of the above purposes. Where the customer acquires all rights to the software, the software must be used exclusively for one or both of the above purposes.

If your customer is registered with the ministry, you record their PST registration number on the invoice. If they are not registered, they complete a *Certificate of Exemption* ([FIN 453](#)), which you keep in your files to show why you did not charge PST on the software sale or licence.

Software Licences for Out-of-Province Use

If you acquire software only to re-license the software to out-of-province users, you do not pay or charge PST, even if your software program resides on a server located in British Columbia. However, you pay PST on the software if you make any other use of it, such as in your business or for personal use.

Source Code

You do not charge PST on software source code in non-executable form.

Custom Software

Custom software is any new software program that you develop solely to meet the needs of a specific customer, or any modifications you make to a custom software program made for that same customer. You do not charge PST on custom software. A software program you develop for several customers in one industry does not qualify as custom software because the software was not developed solely to meet the requirements of a specific customer.

If you create custom macros or templates for existing software programs, or you create custom application utilities to link different programs together, these may qualify as custom software if you create them for a specific customer.

If you sell or license taxable software with a non-taxable custom template, macro or application, and the prices for each are not separately itemized, you are making a bundled sale. You generally only charge PST on the fair market value of the taxable software program, although there are some exceptions. For more information, please see [Bulletin SST 119](#), *Bundled Sales: Taxable and Non-Taxable Goods or Services Sold Together for a Single Price*.

You also do not charge PST if you license the custom template, macro or application separately from the taxable software program it operates on, or if the price for the custom application is separately stated on the invoice. For example, if you create a

custom template to be used with word processing software, you do not charge PST on the price of the custom template when there are two separate licences, or when the price of each is listed separately on the invoice.

Custom Modified Software

Custom modified software is software modified solely to meet the requirements of a specific customer, and the modifications involve changes to the source code. In addition, to qualify as custom modified software, the software must be purchased in its custom modified form, and the price for the modified software (including travel time but not out-of-pocket expenses, such as meals, accommodation and fuel) must be more than double the price for the software in its unmodified form (the price that the software ordinarily sells for). If these conditions are met, custom modified software is treated as custom software.

For example, if you sell a software package that would cost \$10,000 without modifications, and you make source code modifications for a specific customer at the time of purchase, you do not charge PST if the price for the custom modified software package is more than \$20,000.

If the software qualifies as custom modified software, you do not charge PST on any portion of the purchase price of the custom modified software.

If the price of the modified software is not more than double the price of the unmodified software (the price that the software ordinarily sells for), you charge PST on the software. You also charge PST on the software if you provide the modifications separately from the sale of the software. In either case, you do not charge PST on the modifications.

Custom or custom modified software is not taxable, regardless of how many jurisdictions it is used in.

Additional Copies of Custom or Custom Modified Software

You may sell additional licences or copies of software to the original customer that the custom or custom modified software was developed for, without charging PST.

However, if you sell or license, or lease a copy of the custom software or custom modified software to someone other than the specific customer it was developed for, then the copy or licence is not considered to be custom software and you must charge PST.

Upgrades of Custom or Custom Modified Software

When you upgrade a custom or custom modified software program solely to meet the needs of the customer it was originally developed for, you do not charge PST on the upgrade. However, you charge PST if you sell or license, or lease a copy of the upgrade to another customer, such as a patch that you make available to all your customers.

Custom Software Sold as Part of the Sale of a Business

You do not pay or charge your customer PST on custom or custom modified software that is sold as part of the sale of an entire business or a business line. For the exemption to apply, the seller must not retain any interest in the software being transferred. Additionally, the business must be purchased as a going concern. This means that the purchaser intends to continue operating the acquired business.

If you are buying or selling software with source code modifications as part of the sale of a business, please contact us for information on how to apply PST to your transaction.

Custom Software Transferred to Related Corporations

You may transfer custom software or custom modified software to a related corporation without paying PST. To qualify, the software transfer must meet the conditions for an exempt transfer to a related corporation, except the condition of being a transfer of tax paid assets. For more information, please see [Bulletin SST 092, Transfer of Business Assets Between Closely Related Parties](#).

Services to Hardware and Software

In general, you charge PST on services to computer hardware, but you do not charge PST on services to software. When you provide a service, whether taxable or not, you pay PST on the tools, equipment, machinery and other supplies that you use or consume in your business.

Services to Hardware

You charge PST on services to most computer hardware (see the section below, Maintenance Agreements, if the service is covered by a warranty or service agreement). This includes services, such as installing equipment, connecting or disconnecting wires, repairing equipment and adding circuit boards or other components. You charge PST on the total cost for the services and any parts that are attached, or are incorporated into, the computer hardware. If you provide services, you purchase replacement parts without paying PST by giving your PST registration number to the supplier.

You do not charge PST on the following services to computer hardware.

- Services to eligible production machinery or equipment, such as computers for software developers or computer hardware used to operate production machinery for manufacturers. Software developers and other qualifying manufacturers fill out a *Certificate of Exemption: Production Machinery and Equipment (FIN 453/M)*, which you keep in your records to show why you did not charge PST.
- Services to clean, diagnose or test your customer's hardware, when no other services are provided.
- Services to computer hardware that is an improvement to real property. For example, installing or servicing wires inside the walls of a building for a computer network is not taxable.

If you are not sure whether you are servicing real property, please contact us and provide information on the product and type of installation. We will tell you whether you should charge PST in your particular situation.

Services to Software

Effective February 22, 2006, you do not charge PST on services to software, such as modifying, installing, configuring, repairing, restoring or providing corrective action to software.

Installation services related to the purchase of software

You charge PST on the purchase price of taxable software. You do not charge PST on services to software, including installation services. With most goods, the purchase price includes any charges for installation that are incurred at, or before, the time when title passes to the customer. However, since services to software are specifically exempt from PST, installation charges are not included in the purchase price of software. As long as the charge for the installation of software is listed separately on the invoice, you charge PST only on the price of the software, and not on the price for the installation.

Services to Both Hardware and Software

If you provide services to hardware and software at the same time, you should list each service separately on the invoice to your customer. If you charge a single price for your services and it is not clear on your invoice which services are taxable, you need to be able to explain or document how you calculated the taxable portion.

You charge PST only on the services to hardware (unless the service is specifically exempt from tax, as described in the section above, Services to Hardware) and you do not charge PST on the services to software. If you charge a single price for your services, you generally charge PST on only the fair market value of the taxable portion.

However, there are some exceptions if the price of your service is \$500 or less. For more information, please see [Bulletin SST 119](#), *Bundled Sales: Taxable and Non-Taxable Goods or Services Sold Together for a Single Price*.

When you provide services to both hardware and software at the same time, the application of PST to your services will depend on the main purpose of the services.

The services will fall under one of the following three categories:

- services to software involving minor work to hardware (exempt),
- services to hardware involving minor work to software (taxable), or
- two or more distinct services (portion that is service to hardware is taxable).

Services to software involving minor work to hardware

If you know in advance that the main purpose of the service is to install, repair or maintain software, you do not charge PST, even if some incidental or minor work related to hardware is involved. For example, if you are removing a software virus and you need to remove your customer's hard drive in the process, the main purpose is to provide a service to software and you do not charge PST.

Services to hardware involving minor adjustment to software

If you know in advance that the main purpose of the service is to install, repair or maintain hardware, and the service is not otherwise exempt from PST, you charge PST on the entire invoice, even if some incidental or minor work related to software is involved. For example, if you are installing a video card and have to adjust software in order to complete the installation, the main purpose is to provide a service to hardware and you charge PST on the total charge to your customer.

Two or more distinct services

If you provide two or more distinct services at the same time, and one is mainly related to software while another is mainly related to hardware, you charge PST on the price of the taxable hardware-related service. You do not charge PST on the price of the software-related service.

For example, assume you spend 3 hours to remove a virus and 30 minutes to replace a burned out fan. In this instance, you are providing two distinct services. Removing a virus is a service to software and is exempt, while replacing a burned out fan is a service to hardware and is taxable. You charge tax on the price of replacing the burned out fan.

Main purpose of the service not known in advance

If you do not know in advance what the main purpose of the service is, you need to keep track of:

- the portion of the service you provide that is service to software, and
- the portion of the service you provide that is service to hardware.

Once your services are completed, you then determine whether the main purpose of your services are services to software (may involve minor work to hardware), services to hardware (may involve minor work to software), or two or more distinct services.

For example, if your customer has a computer with critical system errors, you may not immediately know if the problem is related to software or hardware. You may start troubleshooting and repairing software problems, and then discover the problems were caused by corrupt RAM, so you replace the RAM and then finish repairing the software. In this instance, you are providing two distinct services and you charge PST on the services to replace the RAM but not on the services to repair the software.

In another situation, your customer may have a computer that has critical system errors and you do not know if the problem is related to software or hardware. You keep track of the portion of your services that relate to software and to hardware. You open the computer case to see if there is a hardware problem, and then determine that the problem relates to the operating system software. In this situation, the main purpose is to provide a service to software and you do not charge PST.

Travel time and expenses

If you charge your customer for travel time required to perform taxable services to hardware, this charge forms part of the taxable purchase price. If you provide services to both hardware and software at the same time, you charge PST on your travel time based on the percentage of the purchase price that is taxable. For example, assume that your invoice includes \$500 for taxable services to hardware, \$1,500 for non-taxable services to software and \$100 for travel time. You charge PST on \$525 (the amount for services to hardware (\$500), plus 25% of the travel time (25% of \$100), as 25% of the purchase price (\$500 / \$2000) excluding travel time is taxable).

If you charge your customer for expenses that you incur in providing the service, such as meals, accommodation and fuel, these charges do not form part of the taxable purchase price. This means you do not charge your customer PST on these expenses.

Maintenance Agreements

Often when you sell hardware, software or both, you also sell a maintenance agreement. You may have to charge PST on all, or part of, the price of the maintenance agreements you sell, depending on the circumstances.

Hardware Maintenance Contracts and Warranties

Many computer sales will also involve the sale of a maintenance agreement or an extended warranty. The PST rules for hardware maintenance agreements and warranties are the same as the rules for maintenance agreements and warranties on most other taxable goods. For more information, please see [Bulletin SST 110, Warranties, Service Contracts and Maintenance Agreements](#).

You may or may not have to charge PST, depending on the type of agreement or warranty. The application of PST to the most common types of agreements is explained below.

Taxable hardware maintenance agreements

Mandatory agreements

You charge PST on a mandatory maintenance agreement where your customer must purchase the agreement with the computer, or where the agreement is included in the purchase price of the computer. Generally, this means that you charge PST on the full purchase price paid for the computer, maintenance agreement and accessories.

Optional agreements with scheduled services or a specific number of services

You charge PST when a maintenance agreement is optional (the customer may choose to purchase the agreement) **and** the agreement has a scheduled or specific number of maintenance services. This includes agreements where the schedule depends on the ongoing condition of the equipment or the agreement provides for a limited number of services (e.g. four service calls).

If you provide the mandatory or optional service coverage above, you do not pay PST on the cost of any parts and materials you use under the terms of the agreement. You do not pay or charge your customer PST on any services performed under the contract, even if performed by a third party. However, you charge your customer PST on any additional parts that are not included in the agreement.

Limited coverage warranties

Sometimes a warranty or maintenance agreement will limit the coverage to a certain value. In this case, you charge PST on the charge to the customer for taxable services

and parts that is over the covered limit. For example, if the total repair is \$300 and the warranty covers the first \$200 of repairs, you charge PST on your customer's \$100 portion of the total \$300 charge.

Non-taxable hardware maintenance agreements

Optional agreements with services provided only "as needed"

You do not charge PST for an optional maintenance contract that only provides services or repairs when the need arises, such as during equipment malfunction. As the service provider, you pay PST on all parts and materials you use under the terms of the contract that are provided to your customers without any additional charges. You also pay PST on any services provided by a third party to carry out the terms of the contract. However, if you charge your customer for any parts or materials incorporated into the equipment, you charge PST on the parts.

Manufacturer warranties

You do not pay or charge your customer PST on replacement hardware or parts when the hardware or part is replaced free of charge under a manufacturer's warranty. You also do not charge PST on the services provided to install the replacement hardware or part.

Software Maintenance Agreements

Software maintenance agreements may involve software updates, services or both. You generally charge PST on software updates, because they are software and software is taxable. You do not charge PST on software services. If you sell software maintenance agreements, you may have to charge PST on all, or part of, the purchase price, depending on the circumstances. The application of PST to different types of agreements is explained below.

Taxable software maintenance agreements

Mandatory agreements

You charge PST on a maintenance agreement if it is a mandatory condition of purchasing the taxable software, or if it is included in the purchase or lease price of the taxable software. Generally, this means you charge PST on the full purchase price paid for the taxable software and maintenance agreement.

Optional agreements providing software updates

You charge PST on optional maintenance agreements that only provide software updates.

Non-taxable software maintenance agreements

Optional agreements providing services to software

You do not charge PST on optional agreements that only provide services to software and not software updates.

Taxable and non-taxable software maintenance agreements

If an optional maintenance agreement provides both software updates and services, and the prices for each are listed separately, you charge PST on only the price for the software updates. If the prices are not listed separately, you are making a bundled sale. You generally charge PST on only the fair market value of the software updates, although there are some exceptions. For more information, please see [Bulletin SST 119](#), *Bundled Sales: Taxable and Non-Taxable Goods or Services Sold Together for a Single Price*.

Maintenance Agreements for Both Hardware and Software

If you sell a maintenance agreement that provides for services to both hardware and software, you may have to charge PST on all, or part of, the price, depending on the circumstances.

Taxable maintenance agreements

Mandatory agreements

You charge PST on a maintenance agreement if it is a mandatory condition of purchasing hardware and software, or if it is included in the purchase price of the hardware and software. Generally, this means that you charge PST on the full purchase price paid for the hardware, software and maintenance agreement.

Non-taxable maintenance agreements

Optional agreements with services provided only "as needed"

If you sell an optional maintenance agreement that only provides services as needed, you do not charge PST on the agreement.

Taxable and non-taxable maintenance agreements

If you sell an optional maintenance agreement that provides taxable and non-taxable services for a single price, you generally charge PST on only the fair market value of the taxable portion. However, there are some exceptions if the total price is \$500 or less. For more information, please see [Bulletin SST 119](#), *Bundled Sales: Taxable and Non-Taxable Goods or Services Sold Together for a Single Price*.

For example, the optional agreement may include taxable services, such as scheduled services to hardware or a specific number of services to hardware, and non-taxable services, such as services to software. You charge PST on the fair market value of the services to hardware.

If you separately list the purchase prices for the taxable and non-taxable services, you charge PST on only the purchase price of the taxable services.

Maintenance agreement summary

Hardware / Software	Agreement Type	Taxable / Non-Taxable
Hardware	Mandatory	Taxable
	Optional – with scheduled or a specific number of services	Taxable
	Optional – “as needed” services	Non-taxable
Taxable Software	Mandatory	Taxable
	Optional*	<i>Single price:</i> Taxable on fair market value of the software update portion only <i>Separate prices:</i> Software updates taxable Software services non-taxable
Both hardware and software	Mandatory	Taxable on full price
	Optional – with scheduled or a specific number of services*	<i>Single price:</i> Taxable on fair market value of the taxable portion only <i>Separate prices:</i> Hardware services taxable Software updates taxable Software services non-taxable
	Optional – “as needed” services	Non-taxable

* Please note, bundled sales exceptions may apply to these agreement types. Please see [Bulletin SST 119, Bundled Sales: Taxable and Non-Taxable Goods or Services Sold Together for a Single Price](#).



Need more info?

Computer Industry website: www.sbr.gov.bc.ca/industry_specific/computer/computer.htm

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

References: *Social Service Tax Act*, Sections 1, 5, 6, 9, 10, 11, 20, 40, 69.1, 76(1)(g), 76(1)(j), 76(1)(j.1), 76(1)(j.2), 76(1)(k) and 76(7), and Regulations 2.45(a), 2.45(b), 2.45(k), 2.46(b), 2.46(g), 3.14, 3.14.2(2), 3.33, 12, 12.1, 13.1 and 13.2