

Taxidermists

Social Service Tax Act

Do you provide taxidermy services?

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

This bulletin provides specific tax information to help taxidermists 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 \(PST\)](#).

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Taxable Sales and Services

As a taxidermist, PST applies differently depending on the type of service or product you provide to your customer.

Taxable Services

You charge PST to your customer when you repair, restore or recondition a stuffed and mounted animal.

This bulletin has been completely rewritten and replaces the previous version dated May 2001.

Taxable Sales

You charge PST on the sale of items, such as:

- mounting and habitat supplies, artificial fins and gills, and
- animal skins or gamehead mounts.

Non-Taxable Sales and Services

Non-Taxable Services

You do not charge PST when you stuff and mount items **provided by your customer**, such as:

- fish, fowl, antlers, and
- animal skins or gamehead mounts.

Out-of-Province Sales

You do not charge PST on taxable goods you ship to an out-of-province location. To show why you did not charge PST, your records must show that the goods were shipped out of the province. For more information, please see [Bulletin SST 030, Purchases by Non-Residents of British Columbia](#).

Purchases

When to Pay PST

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

- equipment and tools used to provide your service,
- stationary, furniture and office equipment,
- advertising materials, such as flyers and brochures,
- items you purchase to give away as free promotions,
- computer hardware and software (unless custom software).

You also pay PST on materials and supplies that you purchase and use to provide a **non-taxable** taxidermy service, such as:

- airbrush paints, epoxies, waxes and fillers,
- artificial body parts, mannikins and molding products, and
- tools and mounting supplies.

If the supplier does not charge you PST on the above items, you self-assess and record the PST due at Step 3 of your next tax return.

When Not to Pay PST

You do not pay PST on the following:

- items you purchase for resale to your customers, such as tanning supplies, panels and hangers, airbrush paints, epoxies, waxes and fillers,
- containers, labels or packaging materials that are included with your sales at no extra charge to your customers, and
- materials and supplies used to provide **taxable** taxidermy services, such as:
 - airbrush paints, epoxies, waxes and fillers,
 - artificial body parts, mannikins and molding products, and
 - mounting supplies.

Please note: If you take taxable items from your resale inventory for business or personal use, you self-assess PST on your cost of the items.

Goods Sold from Your Supply Stock

If you purchased a product to provide a service and paid PST on the product, but you later sell the product to a customer, you charge the customer PST. If you did not use the product before you sold it, you may qualify for a refund. For more information, please see [Bulletins GEN 008](#), *Refunds of Overpayments of Tax*, and [SST 068](#), *Personal Services*.

Purchases from Out-of-Province Suppliers

If you purchase taxable goods from an out-of-province supplier, you pay PST on the total amount that you pay to bring the goods into British Columbia, including charges for transportation, customs, excise and any other costs, except the goods and services tax (GST). If the supplier does not charge you PST, you self-assess and record the PST due at Step 3 of your next tax return.



Need more info?

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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, 40, 76(1)(c), 92 and 93, and Regulation 2.45