

Automotive Services and Parts - Tax Facts

Are you in the automotive repair industry? You need to know how British Columbia taxes apply to your business and where to find this information. For general sales tax information, please read our *[Small Business Guide to Provincial Sales Tax \(PST\)](#)*. For specific tax information, we strongly recommend you use the resources listed below.

PST

Most services provided by automotive repairs shops to repair customer vehicles are taxable. This means, if you operate a repair shop, you charge your customers PST on the full price of your services, including charges for parts, labour and travel time. You do not pay PST when you purchase items that you resell to your customers, such as parts for engines, transmissions and brakes.

However, you pay PST on most supplies and equipment that you use in your business, including goods you buy, rent or lease from outside the province.

For more detailed PST information, please see:

- *Automotive Services and Parts* ([Bulletin SST 122](#))
- *Motor Vehicle Dealers and Leasing Companies* ([Bulletin SST 042](#))
- *Calculating the Dealer-use Formulas* ([Bulletin SST 123](#))



Need more info?

Automotive Services and Parts website:

www.sbr.gov.bc.ca/industry_specific/automotive_parts/automotive.htm

Vancouver: 604 660-4524

Toll-free: 1 877 388-4440

E-mail: CTBTaxQuestions@gov.bc.ca

Web: www.sbr.gov.bc.ca/business.html