

A-Z Tax on Sales Information List

Sales Made by UVic

[Provincial Sales Tax website](#)

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
Accommodation	Exempt	Except taxable if: <ul style="list-style-type: none"> more than \$20 per night & stay is less than one month 	Schedule V, Part I, paragraph 6	Accommodation	8% PST + 2% MRDT	Except taxable if: <ul style="list-style-type: none"> \$30/night or \$210/week or less same occupant for > 1 month provided by operator w/<4 units 	Notice 2012-022
Admission to a professional performance, speech, forum, or athletic event	Taxable	Example: Whitecaps (professional team) vs. Vikes soccer game	Schedule V, Part VI, paragraph 2(m)	Admission Fees	Exempt	Includes: movie tickets, live theatre, sporting or cultural events and activities, museums, art galleries, music concerts, etc. Where the legislation doesn't impose tax, a specific exemption isn't required. For example, because there's no PST on real property (i.e. housing) or on admissions on memberships, no specific exemptions are needed.	BC PST FAQ's
Admission to be a spectator at: <ul style="list-style-type: none"> an amateur athletic event (competitive or not); an amateur performance; or other amateur competitive event <p>An event that does not fit within one of these three categories (e.g., a non-competitive speech) will not qualify for this exemption</p> <p>Note: fees to participate in these events may be taxable (see tournament fees)</p>	Exempt	Becomes taxable if: <ul style="list-style-type: none"> more than 10% of the participants are paid; (including honorariums) if any remunerated participant is highlighted in advertising; or where cash prizes are available and there are one or more participants that are remunerated. 	Schedule V, Part VI, paragraph 11; ¶12,050 of Ernst & Young's Complete Guide to the Goods and Services Tax				

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Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
Advertising services	Exempt	Advertising on billboards or on real property is a service (see Sponsorship for further discussion on advertising).	Schedule V, Part VI, paragraph 2; CRA ruling RITS 46235; ¶12,030 of Ernst & Young's Complete Guide to Goods and Services Tax	Advertising services	Exempt		
Athletics or Recreation charges			Schedule V, Part III, paragraph 7.1	Athletics or Recreation charges	Exempt		
• per term to students , mandatory fee	Exempt	Taxable if the fee is not mandatory.		All admissions	Exempt	Membership or Admission	BC Gov't website-Taxable or Not?
• General Admission , daily, monthly, yearly passes to recreation centre	Taxable		Schedule V, Part VI, paragraph 2(j)				
• Recreational classes and courses (e.g. sports camps; aquatics, aerobics, and those through clubs such as fencing, badminton, sailing)	Taxable	Unless it is expected that 50% or more of the participants will be <ul style="list-style-type: none"> • 14 years or younger (and it does not involve overnight supervision for a substantial portion of the program); or • (ii) under privileged individuals or individuals with a disability. 	Schedule V, Part VI, paragraphs 12 and 13; CRA ruling RITS 41337; ¶12,055 of Ernst & Young's Complete Guide to Goods and Services Tax	• Recreational classes and courses (cultural or sport lessons, including music, dance, karate, hockey, soccer, sports camps, language)	Exempt		BC Gov't -What's Taxable or Not
• Personal trainer	Taxable		Schedule V, Part VI, paragraph 2(j)	• Personal trainer	Exempt	Service	BC Gov't -What's Taxable or Not
• Tournament fees (e.g., fees charged to player(s) or teams to participate in the tournament) see above for fees charged to watch an event	Taxable			• Tournament fees (e.g., fees charged to player(s) or teams to participate in the tournament) see above for fees charged to watch an event	Exempt		
Application fees for student admission	Exempt		Schedule V, Part VI, paragraph 2	Application fees for student admission	Exempt		
Aptitude testing service	Exempt			Aptitude testing service	Exempt	Service	
Art supplies	Taxable	Unless <u>normally</u> sold at or below direct cost.		Art supplies	Taxable	See School Supplies for exemptions	
Audio books	Taxable			Audio books	Taxable	Whether purchased electronically or in a tangible format such as a CD.	Bulletin PST 205

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Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
Audio copying	Taxable	Unless copied onto medium already owned by purchaser.	Schedule V, Part VI, paragraph 2(e)	Audio copying	Exempt	Service	
Audit fees for courses	Same tax status of related course (see discussion below)			Audit fees for courses	Exempt	Education Program	PST Tax Exemption and Refund Regulation-Part 4, Division 5, section 85
Beer, wine, and liquor	Taxable			Beer, wine, and liquor	Taxable @10%	All beverages containing alcohol of > 1%	Bulletin PST 300/Notice 2012-2009
Books				Books (printed and bound, and e-books)			
<ul style="list-style-type: none"> • printed • e-book 	<p>Taxable</p> <p>Exempt</p>	<p>Unless donated or acquired used</p> <p>If an e-book is delivered by download of the electronic data direct to the consumer's device, it is considered intangible personal property (IPP) and is exempt from GST when provided by a public institution.</p> <p>* If the e-book is sold in conjunction with printed material, the entire product is taxable.</p>	Schedule V, Part VI, section 2		Exempt	Taxable are: directories, programs, price lists, timetables, rate books, reports, albums, course calendars, date calendars, sports and recreation calendars, brochures, pamphlets, programs and other publications designed to market goods or services	PST Tax Exemption and Refund Regulation-Part 2, Division 4, section 16
Broken or damaged equipment — Replacement or repair charges	Not a supply	Unless payee provides a good or service in exchange for payment or if section 182 applies.	Section 182; CRA Questions and Answers 6b.28; CRA ruling RITS HQR0000217; ¶12,195 of Ernst & Young's Complete Guide to Goods and Services Tax; refer to discussion under Damage payments in Chapter 1, Overview of GST/HST, Including Key Concepts, Definitions, and Reporting Requirements.				

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Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
Bundled Supplies of taxable and non-taxable items (Note: a single price does not = a single supply)	Depends	Multiple supplies occur when one or more of the elements can sensibly or realistically be broken out.	GST/HST Policy Statement P-077R2	Bundled Supplies of taxable and non-taxable items (must be sold for single price and none of the taxable component is for liquor; AND)	Depends	<ul style="list-style-type: none"> if taxable component is >90% of total price and total price is <\$500 then entire sale is taxable; 	PST Act-Part 6-Exemptions section 137
						<ul style="list-style-type: none"> if the taxable portion is \$50 or less and is < 10% entire bundle the entire sale is exempt; if pre-packaged and taxable items are not normally sold separate then PST is exempt. if the taxable components are being supplied as promotional items they are taxable 	
Catering services	Taxable	Unless provided to an operator of a health care facility under a contract to provide on a regular basis meals for the patients or residents of the facility.	Schedule V, Part II, paragraph 11; Schedule V, Part VI, paragraph 2(g)	Catering services	see comments	Bundling: for taxable and exempt items supplied for single price-see Bundled Supplies. Note: Alcohol is always taxable.	KPMG-PST and Catering Services; PST Exemptions-Part 2, Division 11, section 52
				<ul style="list-style-type: none"> Food only 	Exempt	Prepared or not	
				<ul style="list-style-type: none"> Alcohol (>1% content) 	Taxable @10%	Always taxable	
				<ul style="list-style-type: none"> Event space Other Supplies 	Exempt Taxable	Rental of goods are taxable as is taxable supplies that the client can keep (decorations, cut flowers, etc) subject to the rules above for bundling.	
Certified copies of academic documents				Certified copies of academic documents			
<ul style="list-style-type: none"> hard copy; 	Exempt		CRA rulings RITS HQR0001713 and RITS HQR0000783	<ul style="list-style-type: none"> hard copy; 	Exempt		PST Exemptions-Publications
<ul style="list-style-type: none"> electronic 	Exempt			<ul style="list-style-type: none"> electronic 	Exempt		
Charters (within Canada)	Taxable	Unless override rule applies (e.g., travel services resold at or below direct cost) or the charter is part of a single supply of a tax-exempt course.	CRA rulings RITS HQR0000761 and RITS 119151	Charters (within Canada)	Exempt	Transportation only	

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Charters (outside Canada)	Zero-rated	If charter includes travel both inside and outside Canada, a reasonable allocation must be made (including reasonable allocation of profit).	Schedule VI, Part VI; GST/HST Memoranda Series 27.1, Zero-Rated Travel Services	Charters (outside Canada)	Exempt		
Child care services	Exempt	Unless child greater than 14 years of age.	Schedule V, Part IV	Child care services	Exempt		
Coin sorting service	Exempt		Schedule V, Part VI, paragraph 2	Coin sorting service	Exempt		
Commissions on vending machine revenues	Depends	May be taxable if the commission is paid pursuant to a license to real property (e.g., university is providing right to another organization to occupy space) or taxable as rental of tangible property (e.g., the vending machines are owned by the university). However, further analysis may be required where the fee forms part of a single supply of tax-exempt promotional services (See sponsorship) or if the fee is for a long-term lease of real property.	Schedule V, Part VI, paragraph 25(f)(ii); Schedule V, Part VI, paragraph 2(e) and (f); GST/HST Policy Statement P-062, Distinction Between Lease, Licence and Similar Arrangement; ¶12,030 (see section on sponsorships) of Ernst & Young's Complete Guide to Goods and Services Tax	Commissions on vending machine revenues	Exempt	Food for human consumption, prepared or not, is exempt from PST; for other supplies see separate post on Grocery and Drug Store items	
Commissions on food sales	Depends on terms of contract	If revenue earned from the provision of an intangible (e.g. right to operate on campus), it may be GST exempt. However, if it provides a right to access real property (under a license arrangement) or to use university owned equipment it may be GST taxable.		Commissions on food sales	Exempt		
Computer				Computer			
• sales of hardware and packaged software in computer shop;	Taxable		Schedule V, Part VI, paragraph 2(e)	• sales of hardware and packaged software in computer shop;	Taxable		
• custom programming;	Exempt		Schedule V, Part VI, paragraph 2	• custom programming;	Exempt	Custom and custom modified software; or incorporated into other software/goods for resale or lease	

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• warranties (sold with computer);	Taxable	(Since considered incidental to a taxable sale.)	Schedule V, Part VI, paragraph 2(e)	• warranties (sold with computer);	Taxable	Related Service	
• warranties (sold separate);	Exempt			• warranties (sold separate);	Taxable	Related Service	
• right to use computer terminal (e.g., lab fees);	Taxable	If charged within tuition, it may form part of a single supply of a GST-exempt credit course.	Schedule V, Part VI, paragraph 2(e); CRA ruling RITS HQR0000783; refer to commentary under Multiple, single, and incidental supply in this chapter	• right to use computer terminal (e.g., lab fees);	Taxable	Exempt if charges are for right to obtain educational program, lecture, seminar or similar	PST107
• web site design	Exempt		Schedule V, Part VI, paragraph 2	• web site design	Exempt		
Concerts (see Admissions)				Concerts (see Admissions)			
Concession sales	Taxable	But they may be exempt if all salespeople are unpaid volunteers, the university does not carry on a business of selling the products, no item is sold for more than \$5, and sales are not made at an event where a business is selling the same items. The exemption does not apply to alcoholic beverages or tobacco products.	Schedule V, Part VI, paragraph 4	Concession sales	Exempt	Except Alcohol	
Conferences, seminars, or similar events:				Conferences, seminars, or similar events:			
• registration fees;	Taxable	Unless the fee is paid by an Indian band for band management activities.	Schedule V, Part VI, paragraph 2(m); Phillips v. The Queen, 2006 TCC 24; CRA ruling RITS 59099; and Excise and GST/HST News No. 62	• registration fees;	Exempt		

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• foreign conventions	Special rules apply	The definition of a foreign convention is met where it is reasonably expected that at least 75% of attendees will be non-residents, and the sponsor of the convention is an organization whose head office is situated outside Canada or, if the organization has no head office, the member or majority of members having management and control of the organization is, or are, non-resident.	¶19,011 of Ernst & Young's Complete Guide to Goods and Services Tax	• foreign conventions	Exempt		
• Conference – Consulting fee for organizing an event	Exempt	Unless supplied as single supply (or incidental) to the supply of catering services.	Schedule V, Part VI, paragraphs 2 and 2(g)	• Conference – Consulting fee for organizing an event	Exempt	Service	
Consignment sales	Taxable	Unless the goods are used goods or where the university sells the goods as agent for the original owner. In the latter case, whether GST is collected or not will depend on the tax status of the owner.	Schedule V, Part VI, paragraph 2(e); CRA ruling RITS 2200 (December 24, 1990); GST/HST Info Sheet GI-009, Consigned Goods	Consignment sales	Taxable		
Consulting, per diem charges for faculty and staff	Exempt	However, the fee is taxable if it is for faculty or staff to supervise or instruct in any recreational or athletic activity or to teach a taxable non-credit course or if it is in connection to catering services. Fees to be a speaker at a conference (or similar event) are GST exempt.	Schedule V, Part VI, paragraphs 2(g) and 2(l); see distinction between course and conference under Distinguishing a course from a conference (or similar event) in this chapter	Consulting, per diem charges for faculty and staff	Exempt	Services	
		Fees for performers are taxable if charged to an organization that collects admissions for the performance.	Schedule V, Part VI, paragraph 2(i); and ¶12,135 of Ernst & Young's Complete Guide to Goods and Services Tax				

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Contract research	Exempt	Contribution agreements where the contributor is entitled to ownership of related equipment upon completion of the project may have GST implications. For example, where a prototype is produced and the value of prototype is a significant component cost of the contract, GST may apply. In this case, it may be desirable to structure the arrangement as a multiple supply (one of GST-exempt research services and another as a sale of a GST-taxable good).	Schedule V, Part VI, paragraphs 2 and 2(e); CRA ruling 11910-8 (February 11, 1990); refer to commentary under Multiple, single, and incidental supply, in this chapter	Contract research	Exempt	Exempt for research services, however bundled services with goods must meet bundled supply rules	
Counselling fees	Exempt		Schedule V, Part VI, paragraph 2	Counselling fees	Exempt		
Course note materials	Taxable	Unless sold by departments for no more than the direct cost of paper and this is the usual charge of course notes, or if sold to students in distance education and purchase of the course material is mandatory (single supply) and the course is GST exempt.	Schedule V, Part VI, paragraph 6 Single supply of exempt course — see CRA ruling RITS HQR0000587	Course note materials	Taxable	Unless printed and bound and are educational materials	PST Exemptions- Publications section 16
Courses – Credit	Exempt		Schedule V, Part III, paragraph 7; ¶14,047 of Ernst & Young's Complete Guide to Goods and Services Tax	Courses – Credit	Exempt		
Courses – Non-credit (non-recreational courses)	Taxable	Unless it meets specific criteria within an exempting provision within Part III of Schedule V or zero-rated under Part V, Schedule VI.	Schedule V, Part III and Part VI, paragraph 2(l); Schedule V, Part VI, paragraph 18; ¶14,047, ¶15,055, and ¶12,150 of Ernst & Young's Complete Guide to the Goods and Services Tax	Courses – Non-credit (non-recreational courses)	Exempt		

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Courses or camps – Recreational and non-credit	Taxable	Unless it is expected that 50% or more of the participants will be <ul style="list-style-type: none"> • 14 years or younger (and does not involve overnight supervision for a substantial portion of the program); or • Under privileged individuals or individuals with a disability. 	Schedule V, Part VI, paragraphs 2(j), 12, and 13; CRA ruling RITS 41337 (refer to meaning of recreational); ¶12,055 and ¶12,140 of Ernst & Young's Complete Guide to the Goods and Services Tax	Courses or camps – Recreational and non-credit	Exempt	See Admission Fees	
Courses – Challenge fee	It has the same tax status of the related course			Courses – Challenge fee	Exempt		
Damage or vandalism replacement or repair recoveries	N/A (not a supply)	Unless payee provides a good or service in exchange for payment or where section 182 applies.	Section 182; CRA Questions and Answers 6b.28; CRA ruling RITS HQR0000217 (June 29, 1998); and ¶12,195 of Ernst & Young's Complete Guide to the Goods and Services Tax; refer to discussion under Damage payments in Chapter 1, Overview of GST/HST, Including Key Concepts, Definitions, and Reporting Requirements	Damage or vandalism replacement or repair recoveries	Taxable	Unless internal to UVic	
Deferred examination fee	Same tax status as related course			Deferred examination fee	Exempt		
Delivery charges	Exempt	Unless the university is responsible for shipment, in which case, the delivery charge has the same tax status as the related good.	Schedule V, Part VI, paragraph 2; Excise and GST/HST News No. 26	Delivery charges	Exempt	Delivery and Courier Services that are not related to the sale or lease of a taxable good (e.g., household moving services)	

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Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
Deposits	Tax excluded	Where the deposit relates to a taxable supply, tax will apply at a later date (usually upon receipt of invoice). A deposit must be distinguished from a prepayment, since a prepayment often triggers the requirement to remit any applicable GST.	Section 168(9); GST/HST Memoranda Series 3.1, Liability for Tax (paragraph 49); ¶12,105 of Ernst & Young's Complete Guide to the Goods and Services Tax	Deposits	Not a supply	Deposits are not 'consideration', any taxes will apply at the time the sale occurs	
Deposits – Forfeiture	Taxable	Forfeiture of deposits deemed to have 5/105 GST included, unless deposit relates to a zero-rated or exempt supply.	Sections 168(9) and 182; ¶12,105 of Ernst & Young's Complete Guide to the Goods and Services Tax	Deposits – Forfeiture	Taxable	If deposit was made on taxable supply, then tax applies upon forfeiture;	
Forfeiture of deposit for registration in GST-exempt course	Exempt				Exempt	if deposit was made on exempt supply, no tax	
Diagnostic testing services	Exempt			Diagnostic testing services	Exempt		
Direct cost sales - property	Exempt	Inventory and supplies sold at or below direct cost (does not apply to capital property). No labour or mark-up.	Schedule V, Part VI, paragraph 6; section 123 "direct cost;" CRA ruling RITS 8309/HQR0001915	Direct cost sales -physical goods	Taxable	Sale of tangible personal property	
Distance education courses and course materials	Depends on tax status of related course	Course material exempt if part of compulsory tuition package for GST-exempt course.		Distance education courses and course materials	Exempt		
Document evaluation fees for registration	Exempt			Document evaluation fees for registration	Exempt		
Donations in cash or in kind	N/A	GST may apply where the donor receives an advantage unless the advantage is insignificant.	¶12,030 of Ernst & Young's Complete Guide to the Goods and Services Tax	Donations in cash or in kind	Exempt		
Dubbing in AVTV	Exempt		Schedule V, Part VI, paragraph 2	Dubbing in AVTV	Exempt		
Duplicate T2202A's or other tuition statements for income tax:				Duplicate T2202A's or other tuition statements for income tax:			

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• hard copy;	Exempt		CRA rulings RITS HQR0001713 and RITS HQR0000783	• hard copy;	Exempt		
• electronic copy	Exempt			• electronic copy	Exempt		
Editing in AVTV	Taxable	If purchaser requires use of room or equipment.		Editing in AVTV	Exempt		
	Exempt	If university provides labour only; however, if it includes providing a video to client, this portion may be GST taxable (unless incidental).					
Equipment rentals	Taxable			Equipment rentals	Taxable	Equipment only	
					Exempt	Equipment and Operator supplied	
Evaluation fees for admission	Exempt		Schedule V, Part VI, paragraph 2	Evaluation fees for admission	Exempt		
Examination fees	Takes on tax status of related course.			Examination fees	Exempt		
Fax services	Exempt		Schedule V, Part VI, paragraph 2	Fax services	Exempt	Taxable if purchaser operates the fax themselves-becomes equipment rental	
Food and beverage	Taxable	Except student meal plans that cover at least one month and provide at least 10 meals per week, and meals provided to an operator of a health care facility under a contract to provide on a regular basis meals for the patients or residents of the facility.	Schedule V, Part III, paragraph 11; Schedule V, Part II, paragraph 13; GST/HST Notice 196R, Draft For Comments, Application of the GST/HST to University and Public College Meal Plans; ¶4,050 of Ernst & Young's Complete Guide to the Goods and Services Tax	Food and beverage	Exempt	Alcohol is taxable	PST Tax Exemption and Refund Regulation-Part 2, Division11, section 52
Framing	Taxable	Unless materials supplied by purchaser and the university only provides labour.		Framing	Exempt	As a service only	

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Fundraising events -Sales of Goods	Exempt	Exempt if any component eligible for a tax receipt.	Schedule V, Part VI, paragraph 3.1; and ¶12,165 of Ernst & Young's Complete Guide to Goods and Services Tax	Fundraising events -Sales of Goods	Taxable	Sale of tangible personal property	
Fundraising events -Sales of Services	Exempt	Exempt if any component eligible for a tax receipt.	Schedule V, Part VI, paragraph 3.1; and ¶12,165 of Ernst & Young's Complete Guide to Goods and Services Tax	Fundraising events -Sales of Services	Exempt	Service	
Gifts or donations	N/A		¶12,030 of Ernst & Young's Complete Guide to the Goods and Services Tax	Gifts or donations	n/a	Not a supply	
Gift certificate	N/A	The GST, if applicable, is collected at the time the gift certificate is redeemed.	Section 181.2; GST/HST Policy Statement P-202, Gift Certificates; ¶12,185 of Ernst & Young's Complete Guide to the Goods and Services Tax	Gift certificate	Exempt	The PST, if applicable, is collected at the time the gift certificate is redeemed.	
Graduation certificates (including replacement)	Exempt		CRA rulings RITS HQR0001713 and RITS HQR0000783	Graduation certificates (including replacement)	Exempt		
Graduation and convocation fees				Graduation and convocation fees			
• processing fee;	Exempt		Schedule V, Part VI, paragraph 2	• processing fee;	Exempt		
• admission to event	Taxable		Schedule V, Part VI, paragraph 2(m)	• admission to event	Exempt		
Grants from government, business or non-profit bodies	N/A	The funding (or a portion) may be taxable if the grantor receives a taxable good or service in exchange for the contribution (e.g., ownership of related equipment is with grantor at end of project).	¶12,034 of Ernst & Young's Complete Guide to the Goods and Services Tax	Grants from government, business or non-profit bodies	N/A	Grants are not sales provided there is no consideration provided in return for the funding	

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		Generally, grants do not impact the amount of GST that can be claimed as an input tax credit or rebate and therefore, the grants are treated similar to the provision of zero-rated goods or services (however, this may not be the case in all situations).	GST/HST Memoranda Series 8.1, General Eligibility Rules; CRA ruling RITS 47723				
Grocery items	Zero-rated	Applies to bulk sales by food services and to certain individual items in the bookstore; however, taxable when supplied with catering services.	Schedule V, Part VI, paragraph 2(g); Schedule VI, Part III, paragraph 1(o.5); GST/HST Series Memoranda 4.3, Basic Groceries	Grocery items	Exempt	Food for human consumption, prepared or not, is exempt from PST; for other supplies see separate post on Grocery and Drug Store items	PST Bulletin 206
Health plan premiums	Exempt		Schedule V, Part VI, paragraph 2	Health plan premiums	Exempt		
Health services fees, including physiotherapy, psychiatry, etc.	Exempt		Schedule V, Part VI, paragraph 2; Schedule V, Part I	Health services fees, including physiotherapy, psychiatry, etc.	Exempt		
Identification cards	Exempt	Original or replacement.	CRA rulings RITS HQR0001713 and RITS HQR0000783	Identification cards	Exempt		
Interest and dividends on investments	Exempt			Interest and dividends on investments	Exempt		
Interest on student loans	Exempt			Interest on student loans	Exempt		
Interlibrary loans	Exempt	Paragraph 2(e) does not apply since the university's purpose for acquiring the library book is not for resale.	Schedule V, Part VI, paragraph 2; and CRA Questions and Answers 4a.31	Interlibrary loans	Exempt		Publications-16-1(a)(ii)
Janitorial services	Exempt			Janitorial services	Exempt		
Lab coats	Taxable			Lab coats	Taxable	Unless specifically designed for safety (fire or chemical retardant)	
Lab services	Exempt			Lab services	Exempt		
Laminating	Taxable	Unless purchaser provides all the required supplies.		Laminating	Exempt	Service only	
					Taxable	If bundled supply and exceeds taxable content rules-see Bundled Supplies	

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Late registration fees	Same tax status as related course	(Single supply)		Late registration fees	Exempt		
Laundromats (coin-operated machines)	Taxable	Unless located in common area of residential complex.	Schedule V, Part I, paragraph 13.3; subsection 165.1(2)	Laundromats (coin-operated machines)	Taxable		
Letters of permission	Exempt		CRA rulings RITS HQR0001713 and RITS HQR0000783	Letters of permission	Exempt		
Library borrowing charges	Exempt		Schedule V, Part VI, paragraph 19	Library borrowing charges	Exempt		
Library fines	N/A	Not a supply.	See Finance's explanatory notes to Schedule V, Part VI, paragraph 19	Library fines	N/A	Not a supply	
License fees (e.g., software)	Exempt	Unless, developed within a university's commercial activity (e.g., retail operation).		License fees: giving the right to use (e.g.: software or other electronic modalities)		See Telecommunications section	
Locker rentals	Taxable		Schedule V, Part VI, paragraph 2(e) and 2(f)	Locker rentals	Exempt	Effectively space rental	
Lost book charges	Exempt	Effectively a sale of a used good.		Lost book charges	Exempt	Effectively a sale of a used book.	PST Tax Exemption and Refund Regulation-Part 2, Division 4, section 16
Lost card and reactivation fees	Exempt		CRA rulings RITS HQR0001713 and RITS HQR0000783	Lost card and reactivation fees	Exempt	Administrative service fee for reactivation or balance transfer.	
Manuals	Taxable			Manuals	Exempt	If published solely for educational, technical, cultural or literary purposes.	PST Tax Exemption and Refund Regulation-Part 2, Division 4, section 16
Meals (e.g., food and beverages)	Taxable	Unless provided under a qualifying exempt meal plan.	Schedule V, Part III, paragraph 13; Schedule V, Part VI, paragraph 2(e)	Meals (e.g., food and beverages)	Exempt	Alcohol is taxable	PST Tax Exemption and Refund Regulation-Part 2, Division 11, section 52

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
Memberships	Exempt	Unless, a significant component of the membership fee is for admissions to a place of amusement or provides for a significant discount on the admission fee to a place of amusement. Even if the above exception applies, the membership may be exempt if the payment is mandatory for taking a credit course or relates to a program provided primarily to children less than 15 years of age or underprivileged individuals.	Schedule V, Part VI, paragraph 2(h) Schedule V, Part III, paragraph 7.1; Schedule V, Part VI, paragraph 12	Memberships	Exempt	Where the legislation doesn't impose tax, a specific exemption isn't required. For example, because there's no PST on real property (i.e. housing) or on admissions or memberships, no specific exemptions are needed.	BC Gov't -What's Taxable or Not
Overhead transparencies	Taxable	Unless copying onto transparencies already owned by purchaser.		Overhead transparencies	Taxable	Not a qualify School Supply	PST Tax Exemption and Refund Regulation-Part 2, Division 3, Section 13 & 14
Parking	Taxable	Except parking for a period of at least one month by students (or other individuals) in residence.	Schedule V, Part VI, paragraph 25(f)(ii); Schedule V, Part I, paragraph 8 and 8.1	Parking	Exempt	Effectively space rental	
Parking fines	Depends	Generally, fines imposed by municipal or provincial authority are not consideration for a supply and therefore, no GST applies. However, where the fine is imposed under contract law, GST may apply.	Imperial Parking Ltd v. The Queen, [2000] 2971 ETC (FCA); CRA letter ruling RITS HQR0000994	Parking fines	N/A	Not a supply	SFU Judgement
Penalties	N/A	Not a supply, unless it is additional consideration for the provision of a good or service.		Penalties	N/A	Not a supply	Similar to SFU Judgement on fines
Performances (see Admissions)				Performances (see Admissions)			
Photocopies	Taxable	Unless recipient provides original document and the paper on which to make the copies.	GST/HST Policy Statement P-236, Supply of Photocopies	Photocopies	Exempt	Photocopies made for instructional use.	
Photography services			CRA ruling RITS 42434	Photography services			
• sitting fees;	Exempt			• sitting fees;	Exempt		
• prints	Taxable			• prints	Taxable		

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
Plant testing service	Exempt			Plant testing service	Exempt	Diagnostic services, testing or safety inspections	PST Tax Exemption and Refund Regulation-Part 5, Division 1, Section 77
Plants, trees, and shrubs				Plants, trees, and shrubs			
• food producing plants & trees	Taxable			• food producing plants & trees	Exempt		PST Tax Exemption and Refund Regulation-Part 3, Section 44 (b) & Section 51 (a) & (b)
• Remembrance Day poppies and wreaths	Taxable	GST relief for Royal Canadian Legion only.		• Remembrance Day poppies and wreaths	Exempt		
• Natural cut evergreen trees sold as Christmas trees	Taxable			• Natural cut evergreen trees sold as Christmas trees	Exempt		
Postage	Taxable			Postage	Exempt		
Prerequisite course fees (e.g., high school level courses)	Exempt		Schedule V, Part III, paragraph 9	Prerequisite course fees (e.g., high school level courses)	Exempt	Required for evaluation for admission	
Printing and duplicating	Taxable	Unless the supply is more in the nature of a design service or where client provides all the supplies.	CRA ruling RITS 42434; GST/HST News No. 49	Printing and duplicating	Taxable	Unless the supply is more in the nature of a design service or where client provides all the supplies.	BC Gov't -What's Taxable or Not
Programs – printed	Taxable		Schedule V, Part VI, paragraph 2(e)	Taxable	Taxable	Taxable are: directories, programs, price lists, timetables, rate books, reports, albums, course calendars, date calendars, sports and recreation calendars, brochures, pamphlets, programs and other publications designed to market goods or services	PST Tax Exemption and Refund Regulation-Part 2, Division 4, section 16
Publication sales (e.g., books, journals)	Taxable		Schedule V, Part VI, paragraph 2(e)	Publication sales (e.g. books, journals)	Exempt	Printed and bound book containing no advertising and is published solely for educational, technical, cultural or literary purposes.	PST Tax Exemption and Refund Regulation-Part 2, Division 4, section 16
Psychology Testing materials, kits, publications	Taxable			Psychology Testing materials, kits, publications	Taxable		
Recitals (see Admissions)							
Regalia rentals	Taxable	Unless donated or acquired used by the university	Schedule V, Part VI, paragraph 2(e)	Regalia rentals	Taxable	Considered same tax status as formal wear rental.	
Reinstatement fees	Exempt			Reinstatement fees	Exempt		

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
Rentals – Equipment, tools, or supplies without operator	Taxable	May be exempt if the rental is incidental to the normal use of equipment, tools or supplies by the university (other than in commercial activity) and the renter does not use the item on university property.	Schedule V, Part VI, paragraph 2(e) and 2(f)	Rentals – Equipment, tools, or supplies without operator	Taxable	Equipment and tool rentals used to service real property are subject to PST.	BC Gov't -What's Taxable or Not
Rentals – Equipment, tools, or supplies with operator	Taxable	May be exempt if the rental is incidental to the normal use of equipment, tools or supplies by the university (other than in commercial activity) and the renter does not use the item on university property.	Schedule V, Part VI, paragraph 2(e) and 2(f)	Rentals – Equipment, tools, or supplies with operator	Exempt	Applies to rentals where operator of the equipment is included in the rental e.g. the charter or a boat.	BC Gov't -What's Taxable or Not
Other rentals:				Other rentals:			
• booth rentals at conference, trade show;	Taxable	Exceptions may apply to non-residents and foreign conventions.		• booths, table rentals at conference, trade show;	Exempt	Rental of the booths space is not subject to PST but fees for setting up or taking down physical structures is taxable (e.g. tables, podiums, dance floors, tents) and taxable goods that the customer keeps (e.g. flower or decorations).	BC PST Guide
• crutches, wheelchairs;	Zero-rated	Canes also zero-rated if designed to assist a person with a disability.		• crutches, wheelchairs;	Exempt		PST Tax Exemption and Refund Regulation-Part 2, Division 1, Section 7 & 8
• vehicles;	Taxable	5% GST		• vehicles;	Taxable	7% PST, plus \$1.50 per day Passenger Vehicle Rental Tax (PVRT) if rented for more than 8 consecutive hours and 28 or less consecutive days	PST Tax Exemption and Refund Regulation-Part 3, Division 3, Section 43
• residence (e.g., accommodation); and	Exempt	Except taxable if more than \$20 per night and the stay is less than one month.	Schedule V, Part I, paragraph 6	• residence (e.g., accommodation); and	Exempt	Except taxable if more than \$30 per night and the stay is less than one month.	PST and MRDT Guide
• classrooms, labs, chapel, stadium, recital hall, auditorium, gymnasium, ice rentals, swimming pool, office space, television studio, and other space rentals	Taxable	Rental space is exempt if continuous possession or use of property is under a lease arrangement of a month or longer or if provided under neither a lease nor a licence (e.g., an easement), unless a section 211 election was filed on related property.	GST/HST Policy Statement P-062, Distinction Between Lease, Licence and Similar Arrangement	• classrooms, labs, chapel, stadium, recital hall, auditorium, gymnasium, ice rentals, swimming pool, office space, television studio, and other space rentals	Exempt	There is no PST on space or facility rental.	PST and MRDT Guide

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
		Associated technician, usher, signage, and other labour costs are taxable if these are necessary or incidental to the rental.	Schedule V, Part VI, paragraph 25; Schedule V, Part VI, paragraph 2(f)				
Repairs and maintenance service – buildings and grounds	Exempt	Except tax may apply on materials supplied.	Refer to commentary under Multiple, single, and incidental supply, in this chapter	Repairs and maintenance service – buildings and grounds	Exempt	Services to Real Property including Plumbing, Electrical, Landscaping and snow removal are exempt	BC PST Guide
Repairs and maintenance service to physical goods	Exempt	Except tax may apply on materials supplied.	Refer to commentary under Multiple, single, and incidental supply, in this chapter	Repairs and maintenance service to physical goods	Taxable	Services to "other" household goods is taxable but specific services to larger appliances are exempt	BC PST Guide
Replacement of diplomas	Exempt		CRA ruling RITS HQR0001713 and RITS HQR0000783	Replacement of diplomas	Exempt		
Research (see Contract research)				Research (see Contract research)			
Retail sales (e.g., clothing, giftware)	Taxable	Unless product was acquired used or donated.		Retail sales (e.g., clothing, giftware)	Taxable	Many items exempt, refer to specific item.	Bulletin PST 201 Bulletin PST 202 Bulletin PST 206 Bulleting CTB 007
Returned cheque and non-sufficient funds (NSF) charges	Exempt			Returned cheque and non-sufficient funds (NSF) charges	Exempt		
Royalties (e.g., supply of intangible property)	Exempt	Other than if developed within a university's commercial activity (e.g., retail operation) or qualifies as zero-rated (e.g., certain supplies to non-residents).	Schedule V, Part VI, paragraph 2	Royalties (e.g., supply of intangible property)	Exempt		
Safety equipment sales	Taxable	Unless normally sold at or below direct cost, which excludes any markup for administration or profit.		Safety equipment sales	Taxable	Exempt if work-related and protective clothing designed to be worn by, or attached to, a worker if the equipment or clothing is required under: WorkSafeBC's Occupational Health and Safety Regulation	Bulletin PST 100

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
Safety equipment sales - purchased or leased by an employer for use by their employees in the course of employment.	Taxable			Safety equipment sales - purchased or leased by an employer for use by their employees in the course of employment.	Exempt	Exempt if work-related and protective clothing designed to be worn by, or attached to, a worker if the equipment or clothing is required under: WorkSafeBC's Occupational Health and Safety Regulation	Bulletin PST 100
Safety equipment sales - purchased or leased by an educational institution for use of students in educational programs provided by that institution.	Taxable			Safety equipment sales - purchased or leased by an educational institution for use of students in educational programs provided by that institution.	Exempt	Exempt if work-related and protective clothing designed to be worn by, or attached to, a worker if the equipment or clothing is required under: WorkSafeBC's Occupational Health and Safety Regulation	Bulletin PST 100
Search fees (library)	Exempt	Educational Service		Search fees (library)	Exempt	Educational Service	
Seminars – Registration fees	Taxable			Seminars – Registration fees	Exempt	Services in-person or in real time viewing are exempt otherwise see Telecommunications.	
Service charges – Fee accounts	Exempt			Service charges – Fee accounts	Exempt		
Sponsorships (e.g. sponsor funded dinners, prizes)	Generally not subject to tax	Need to review on a case-by-case basis. Normally, supplies under these agreements are considered not to be supplies under section 135, provided the sponsorship funding cannot reasonably be regarded as primarily for radio, television, newspaper, or magazine advertising.	Section 135; ¶12,030 of Ernst & Young's Complete Guide to the Goods and Services Tax;	Sponsorships (e.g. sponsor funded dinners, prizes)	Exempt	Determination of the nature of any consideration received by the sponsor will determine the status.	
		In the latter case, the supply (when provided by a public institution) is GST-exempt advertising services.	Schedule V, Part VI, paragraph 2				
		Where a portion of the sponsorship provides for taxable goods or services, GST may apply (e.g., sponsors given free booth rental or free conference tickets). It may depend on whether these taxable supplies are incidental or not.	CRA rulings RITS HQR0000949 and CRA ruling RITS 39293; refer to commentary under Multiple, single, and incidental supply in this chapter				

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
			<p>3. A supply made by a public institution of an admission to a fund-raising dinner, ball, concert, show or like fund-raising event where part of the consideration for the supply may reasonably be regarded as an amount that is donated to the institution and in respect of which a receipt referred to in subsection 110.1(2) or 118.1(2) of the Income Tax Act may be issued or could be issued if the recipient of the supply were an individual.</p> <p>3.1 A supply by way of sale of personal property or a service made by a public institution in the course of a fund-raising activity of the institution, but not including</p>				
			(a) a supply of any property or service where;				
			<p>(i) the institution makes supplies of such property or services in the course of that activity, or</p> <p>(ii) (ii) the agreement for the supply entitles the recipient to receive from the institution property</p>				

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
			or services, on a regular or continuous basis throughout the year or a significant portion of the year;				
			(b) a supply of property or a service included in paragraph 2(a), (b), (c), (d) or (k); or (c) a supply of an admission in respect of a place of amusement at which the principal activity is the placing of bets or the playing of games of chance.				
			(a) property or a service included in Schedule VI;				
			(b) property or a service where the supply is deemed under Part IX of the Act to have been made by the institution (other than a supply that is deemed only under section 136.1 of the Act to have been made);				
			(c) property (other than capital property of the institution or property that was acquired, manufactured or produced by the institution for the purpose of making a supply of the property) where, immediately				

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
			before the time tax would be payable in respect of the supply if it were a taxable supply, the property was used (otherwise than in making the supply) in commercial activities of the institution;				
			(d) capital property of the institution where, immediately before the time tax would be payable in respect of the supply if it were a taxable supply, the property was used (otherwise than in making the supply) primarily in commercial activities of the institution; a right to play or participate in a game of chance;				
Statement of attendance	Exempt		CRA rulings RITS HQR0001713 and RITS HQR0000783	Statement of attendance	Exempt		
Student orientation	Taxable	Except accommodation if room rental is \$20 or less per night (and the accommodation is optional).	Schedule V, Part VI, paragraph 2(m); CRA ruling RITS 950223 (February 23, 1995)	Student orientation	Exempt	Campus tours and similar services.	PST and MRDT Guide
Students' society and building fund fees	Exempt	(Provided fees are a compulsory element of taking a credit course.)	Schedule V, Part III, paragraph 7.1	Students' society and building fund fees	Exempt	Treated like other memberships.	BC PST FAQ's
Subscriptions	Taxable		Schedule V, Part VI, paragraph 2(e)	Subscriptions	Depends	The nature of the subscription will determine whether an exemption applies.	PST Tax Exemption and Refund Regulation-Part 2, Division 4, section 16

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
Taxable benefits	Exempt	A few isolated benefits may be taxable. This may include taxable employer-paid access to recreational facilities, and standby charge for automobiles used in commercial activity. The tax must be remitted with the GST return that includes the last day of February in the calendar year following the year in which the benefit was received or enjoyed by the employee.	Section 173; ¶12,140 of Ernst & Young's Complete Guide to the Goods and Services Tax	Taxable benefits	Exempt		
Telephone handset rentals	Taxable			Telephone handset rentals	Taxable	Same treatment as equipment rentals	
Testing fees	Depends on tax status of the related course		Schedule V, Part III, and Part VI, paragraph 2(l)	Testing fees	Exempt	Provision of test is a service.	
Textbooks – New	Taxable	Unless textbook is included in the one fee charged for a GST-exempt course (e.g., it is mandatory and no separate fee is charged to the student).	Avenue Business Campuses Ltd. v. The Queen [2001] 2989 ETC (TCC)	Textbooks – New	Exempt	Taxable are: directories, programs, price lists, timetables, rate books, reports, albums, course calendars, date calendars, sports and recreation calendars, brochures, pamphlets, programs and other publications designed to market goods or services	PST Tax Exemption and Refund Regulation-Part 2, Division 4, section 16
Textbooks – Used	Exempt			Textbooks – Used	Exempt	Taxable are: directories, programs, price lists, timetables, rate books, reports, albums, course calendars, date calendars, sports and recreation calendars, brochures, pamphlets, programs and other publications designed to market goods or services	PST Tax Exemption and Refund Regulation-Part 2, Division 4, section 16
Towel service (gym)	Taxable			Towel service (gym)	Exempt		
Transcripts of academic records			CRA ruling RITS 8375 confirms that the provision of transcripts is a service, which is consistent with CRA ruling RITS HQR0001713.	Transcripts of academic records			
• hard copy (replacements);	Exempt			• hard copy (replacements);	Exempt		

GST Status by Item Sold				PST Status by Item Sold			
Specific items	GST Status	Comments	Source Excise Tax Act/Other	Specific items	PST Status	Comments	Source BC PST Act/Other
• electronic	Exempt		Although CRA ruling RITS 8375 states transcripts are a taxable service, this is not the case when transcripts are provided by a public institution.	• electronic	Exempt		
Tutoring	Exempt	Unless the tutoring relates to a GST-taxable course (e.g., a non-credit Spanish class not eligible for any exemptions under Part III of Schedule V).	Schedule V, Part III and Part VI, paragraph 2(l)	Tutoring	Exempt		
Utilities				Utilities			
• electricity	Taxable		Schedule V, Part VI, paragraph 2(e); CRA ruling HQR0000783	• electricity	Taxable	Exemption applies to residential energy only.	PST Tax Exemption and Refund Regulation-Part 2, Division 9, section 28
• water	Exempt		Schedule V, Part VI, paragraph 23	• water	Exempt		
Vending machine sales of food or beverage	Taxable	Unless machine accepts only single coins of 25¢ or less (e.g., candy machine).		Vending machine sales of food or beverage	Exempt		
Video (media) copying	Taxable	Unless copied onto purchaser's own media.		Video (media) copying	Exempt	Service when the media is not being supplied.	BC PST Guide
Video conferencing	Taxable			Video conferencing	Exempt	Video conferencing (real-time) is a service in combination with space rental.	
Visa student differential fees	Depends on the tax status of the related course			Visa student differential fees	Exempt		
Workshop registrations	Taxable			Workshop registrations	Exempt		
Withdrawal fee	Exempt			Withdrawal fee	Exempt	Administrative service.	