

What's Taxable under the PST and What's Not?

During the summer of 2011, British Columbians had the opportunity to participate in a province-wide referendum on the harmonized sales tax (HST). On August 26, 2011, Elections BC announced that British Columbians had voted in favour of eliminating the HST and returning to the provincial sales tax (PST) plus federal goods and services tax (GST) system.

Following the referendum results, government committed to make the transition back to the PST/GST system as quickly and responsibly as possible. The Provincial Sales Tax Act received Royal Assent on May 31, 2012, and the PST will be re-implemented on April 1, 2013.

The re-implemented PST, like the previous PST, will be a retail sales tax that applies when a taxable good or service is acquired for personal or business use, unless a specific exemption applies.

The PST will generally apply to:

- The purchase or lease of new and used goods in British Columbia unless specifically exempted;
- Taxable goods brought, sent or delivered into British Columbia for use in British Columbia;
- The purchase of:
 - Software;
 - Related services (i.e., services to most taxable goods);
 - Accommodation;
 - Legal services; and
 - Telecommunication services.

This document provides general information on which goods and services will be taxable under the Provincial Sales Tax Act and which will not (either because of a specific exemption or because the goods or services are not included in the tax base), subject to the approval of the legislature and the passage of regulations. The previous PST application and the GST/HST application to the goods and services for supplies that are made in British Columbia are provided for comparison purposes only. This is not an exhaustive list of all goods and services. The PST exemptions for some listed goods and services are subject to conditions. Additional information about those goods and services will be provided in the near future.

If you have questions about the application of the GST/HST to the purchase of the listed goods and services, please contact the Canada Revenue Agency.



Around the House

| AROUND THE HOUSE | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|--|--|---|---|
| Cleaning Products | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Laundry Detergent, Fabric Softeners | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Household Furniture | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Household Appliances (Refrigerators, Stoves, Washers, Dryers, Freezers, Dishwashers) | 5% GST + 7% PST ¹ | 12% HST | 5% GST + 7% PST |
| Pre-packaged Computer Software | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Books (printed and bound) | 5% GST, No PST | 5% federal HST (qualify for a POS rebate of 7%) | 5% GST, No PST |
| Audio Books | 5% GST + 7% PST | 5% federal HST (qualify for a POS rebate of 7%) | 5% GST + 7% PST |
| Electronic Books | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Most Newspapers | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Certain School Supplies | 5% GST, No PST | 12% HST | 5% GST, No PST |

| AROUND THE HOUSE | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|--|---|-------------------------------|--|
| Most Magazines | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Office Supplies and Stationery | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Professional Printed Photographs | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Landscaping Material (Sod, Topsoil, Gravel, Sand) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Linens (e.g., Blankets, Towels, Sheets) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Tents, Sleeping Bags, Camping Equipment | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Tools | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Patio Furniture | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Rugs and Mats | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Home Decor Items (e.g., Art Work, Carvings, Vases, Table Lamps) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Sewing Machines | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Vacuum Cleaners | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Barbeques, Lawnmowers, Snow Blowers, Sprinklers | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Toys (e.g., Puzzles, Games, Action Figures, Dolls, Playsets) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Outdoor Play Equipment (e.g., Swing Sets, Sandboxes, Slides) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Arts and Craft Supplies (e.g., Glue, Paper) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Building Materials (e.g., Lumber, Concrete Mix, Nails) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Energy Star Rated Windows | 5% GST, No PST ² | 12% HST | 5% GST + 7% PST |
| Thermal Insulation, Weather Stripping and Caulking | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Exterior and Interior Paint | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Kitchen Utensils | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Cookware and Dishware | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| First Aid Kits | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Smoke Detectors Valued Less Than \$250 for Residential Use | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Other Smoke Detectors | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Batteries ³ | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Household Pets, Pet Food and Pet Supplies | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| House Plants , Cut Flowers, and Outdoor Ornamental Plants | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Food Producing Plants and Trees (e.g., Tomato Plants, Plum Tree) | 5% GST, No PST | 12% HST | 5% GST, No PST |

1 The temporary exemption for Energy Star rated residential refrigerators, freezers and clothes washers ended on March 31, 2010.

2 The temporary exemption for Energy Star rated windows would have expired on April 1, 2011.

3 The \$5.00 levy on new lead-acid batteries weighing two kilograms or more was eliminated on March 31, 2010. An industry stewardship fee on lead-acid batteries weighing more than two kilograms was implemented on July 1, 2011. This fee is not a tax imposed by government.



Clothing, Footwear and Accessories

| CLOTHING, FOOTWEAR AND ACCESSORIES | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|---|---|---|--|
| Adult Clothing and Footwear | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Children Sized Clothing and Footwear | 5% GST, No PST | 5% federal HST (qualify for a POS rebate of 7%) | 5% GST, No PST |
| Adult Sized Clothing for Children under 15 years of age | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Children's Cloth Diapers | 5% GST, No PST | 5% federal HST (qualify for a POS rebate of 7%) | 5% GST, No PST |

| CLOTHING, FOOTWEAR AND ACCESSORIES | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|--|---|---|--|
| Children's Disposable Diapers | 5% GST + 7% PST | 5% federal HST (qualify for a POS rebate of 7%) | 5% GST + 7% PST |
| Shoe Repair | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Tailoring Services | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Dry Cleaning | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Formal Wear Rentals | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Used Clothing or Footwear Purchased for Less Than \$100 ⁴ | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Watches | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Jewellery | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Handbags and Purses | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Backpacks | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Shoe Insoles and Laces | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Sunglasses (Non-prescription) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Scarves | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Umbrellas | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Belts | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |

⁴ Subject to GST/HST except when sold by a charity



Food and Beverages

| FOOD AND BEVERAGES | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|--|---|-------------------------------|--|
| Basic Groceries (e.g., Dairy, Meat, Vegetables) | No GST, No PST | No HST | No GST, No PST |
| Snack Foods (e.g., Chips, Pop) | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Prepared Food, including Restaurant Meals | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Alcoholic Beverages | 5% GST and 10% PST | 12% HST | 5% GST and 10% PST ⁵ |
| Catering and Event Planning Services (e.g., planning, consulting, coordinating and organizing) | 5% GST, No PST ⁷ | 12% HST ⁶ | 5% GST, No PST ⁷ |

⁵ Liquor mark-ups will be reduced to their pre-HST levels to generally keep shelf prices constant.

⁶ Catering provided by a registered charity was exempt from HST.

⁷ PST applies to taxable services provided by the caterer (e.g., setting up and taking down temporary gazebos, tents, and dance floors) and to taxable goods that the customer keeps (e.g., flowers or decorations).



Home Services

| HOME SERVICES | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|---|---|-------------------------------|--|
| Basic Cable Television services | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Additional or Specialty Cable Television or Satellite Television services | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Pay-per-view television services | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |

| HOME SERVICES | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|---|---|---|---|
| Mobile Phone Service including data plans and text message plans | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Internet Access | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Electronic Mail service | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Municipal Water | No GST, No PST | No HST | No GST, No PST |
| Home Maintenance Equipment (e.g., Lawn Mowers, Mops) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Local Residential Phone (landline only) | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Long Distance Telephone services | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Voice over internet telephone services | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Services to the following Household Appliances and Goods: Refrigerators, Stoves, Ovens, Clothes Washers, Clothes Dryers, Dish Washers, Freezers, Vacuums, Rug Cleaners, Rugs and Carpets, Curtains and Drapes | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Services to other Household Goods (e.g., Electronics, Furniture) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Cleaning Services | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Home Security Monitoring | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Residential Energy (e.g., Electricity, Natural Gas, Oil, Propane) | 5% GST, No PST, but subject to 0.4% ICE Fund levy including electricity | 12% HST (but eligible for the provincial energy credit or rebate of the 7% provincial portion of the HST) | 5% GST, No PST, but subject to 0.4% tax on energy products to raise revenue for the ICE Fund (will not apply to electricity) |
| Services to Real Property including Repair, Maintenance or Renovation of Real Property (e.g., Plumbing, Electrical Wiring) ⁸ | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Landscaping Services to Real Property, Lawn-care, Private Snow Removal | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Computer Hardware Repair Services (e.g., adding or repairing circuit boards or other components) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Computer Software Repair Services (e.g., virus removal or software installation) | 5% GST, No PST | 12% HST | 5% GST, No PST |

⁸ Goods (e.g., tools and equipment) used to service real property are subject to PST.



Accommodation and Travel

| ACCOMMODATION AND TRAVEL | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|--|---|------------------------|--|
| Luggage | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Public Transit Fares | No GST, No PST | No HST | No GST, No PST |
| Short term accommodation (i.e. hotel stays) | 5% GST + 8% Hotel Room Tax (if provided by an operator with 4 rooms or more) ⁹ | 12% HST ⁹ | 5% GST + 8% PST (if provided by an operator with 4 rooms or more) ⁹ |
| Taxi fares | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Camping Sites | 5% GST, No PST | 12% HST | 5% GST, No PST |
| British Columbia Ferry Fares | No GST, No PST | No HST | No GST, No PST |
| Domestic Air, Rail and Bus Travel Originating in British Columbia | 5% GST, No PST | 12% HST | 5% GST, No PST |
| International Air Travel to Continental United States originating in British Columbia | 5% GST, No PST | 5% federal HST | 5% GST, No PST |
| International Air Travel Other Than to Continental United States originating in British Columbia | No GST, No PST | No HST | No GST, No PST |

| ACCOMMODATION AND TRAVEL | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|--|--|------------------------|---|
| International Rail, Bus or Ship Travel originating in British Columbia ¹⁰ | No GST, No PST | No HST | No GST, No PST |

⁹ In certain municipalities and regional districts, there is an additional municipal and regional district tax of up to 2% for tourism marketing, programs and projects.

¹⁰ "Ship travel" includes ferry fares to jurisdictions outside of British Columbia (e.g., Washington State) and in the case of day trips, GST/HST applies



Motorized Vehicles

| MOTORIZED VEHICLES | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|---|---|---|---|
| Short Term Lease of a Vehicle | 5% GST + 7% PST, plus \$1.50 per day Passenger Vehicle Rental Tax ¹¹ | 12% HST | 5% GST + 7% PST, plus \$1.50 per day Passenger Vehicle Rental Tax ¹¹ |
| Lease of a Vehicle ¹² | 5% GST + 7-10% PST | 12% HST | 5% GST + 7-10% PST |
| Purchase of Vehicle from a GST Registrant (e.g., car dealer) ^{12 13} | 5% GST + 7-10% PST | 12% HST | 5% GST + 7-10% PST |
| Purchase of Used Vehicle from a Non-GST Registrant (e.g., private seller) ¹³ | No GST + 7-10% PST | No HST (but subject to 12% provincial tax on designated property) | No GST + 12% PST ¹⁴ |
| Child Car Seats and Booster Seats | 5% GST, No PST | 5% federal HST (eligible for POS rebate of 7%) | 5% GST, No PST |
| Vehicle Parts | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Services to Vehicles including Repair Services, Oil Changes, Tire Changes and Windshield Repair ¹⁵ | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Tires | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Purchase of Boat or Non-Turbine Aircraft from a GST Registrant (e.g., retail dealer) ¹³ | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Purchase of Boat or Non-Turbine Aircraft from a Non-GST Registrant (e.g., private seller) ¹³ | No GST + 7% PST | No HST (but subject to 12% provincial tax on designated property) | No GST + 12% PST ¹⁴ |
| Gasoline/Diesel | 5% GST, No PST ¹⁶ | 5% federal HST (eligible for POS rebate of 7%) | 5% GST, No PST ¹⁶ |
| Vehicle Oil, Grease, Lubricants and Antifreeze | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Outboard Motors | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Motor Vehicle Parking | 5% GST + 21% Translink Parking Tax ¹⁷ | 12% HST | 5% GST + 21% Translink Parking Tax ¹⁸ |

¹¹ The \$1.50 per day Passenger Vehicle Rental Tax applies only if a vehicle is leased for more than 8 consecutive hours and 28 or less consecutive days.

¹² The temporary reduction in the PST payable on leases and purchases of alternate fuel vehicles and fuel efficient vehicles would have expired on April 1, 2011.

¹³ Information on gifts of vehicles, boats and aircraft will be provided separately.

¹⁴ Continuation of the 12% tax on designated property implemented July 1, 2010.

¹⁵ Does not include car washes and waxes, which are exempt from PST.

¹⁶ Subject to provincial motor fuel tax and carbon tax.

¹⁷ Previously, the Translink Parking Tax was imposed under the Social Service Tax Act and administered by the Ministry of Finance.

¹⁸ Translink imposes a 21% tax on parking in the South Coast British Columbia transportation service region under the South Coast British Columbia Transportation Authority Act. The tax is administered by Translink.



Home Purchases

| HOME PURCHASES | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|---|--|---|--|
| New Homes, excluding manufactured homes | 5% GST, No PST | 12% HST (but may be eligible for new housing rebate ¹⁹) | 5% GST, No PST |
| New Homes where construction begins before April 1, 2013, but ownership and possession transfer on or after April 1, 2013 | N/A | N/A | 5% GST, 2% temporary B.C. transitional tax, No PST ²⁰ |
| Previously Occupied Homes | No GST, No PST | No HST | No GST, No PST |
| Real Estate Commissions | 5% GST, No PST | 12% HST | 5% GST, No PST |

¹⁹ BC provides a rebate of 71.43% of the provincial portion of the HST to a maximum of \$ 42,500 for new housing used as a primary residence of an individual where the HST becomes payable on or after April 1, 2012 and before April 1, 2013. The rebate ensures that on average, purchasers will pay no more provincial tax due to harmonization - that is, they will pay no more in provincial HST than is embedded as PST in a new home. It is estimated that the embedded PST in new homes in BC is, on average, equal to about 2% of the price. This rebate is administered by the Canada Revenue Agency. Effective April 1, 2012, a grant of up to \$42,500 for the provincial portion of the HST is available to purchasers of new secondary vacation or recreational homes outside the Greater Vancouver and Capital regional districts. To qualify, the HST must be paid or payable (whichever is earlier) on or after April 1, 2012 and before April 1, 2013. This grant is administered by the Province.

²⁰ For newly built homes where construction is at least 10% complete as of April 1, 2013, but ownership and possession transfer on or after April 1, 2013, purchasers will not pay the 7% provincial portion of the HST. Instead, purchasers will pay a temporary, transitional provincial tax of 2% on the full house price. This ensures equitable treatment among purchasers and will help mitigate distortive market behaviour. Builders may be eligible for the B.C. transition rebates to help offset PST on materials to help prevent double-taxation on homebuyers. The temporary housing transition measures will be in place for two years, until March 31, 2015. The B.C. transition tax and the B.C. transition rebate will be administered by the Canada Revenue Agency. For further details, refer to <http://www.gov.bc.ca/pst>



Health and Beauty

| HEALTH AND BEAUTY | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|---|--|---|---|
| Drugs and medicines commonly known as household medical aids (e.g., cough syrup, cold and flu remedies, pain relievers) | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Vitamins and Supplements | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Prescription Drugs | No GST, No PST | No HST | No GST, No PST |
| Pharmacist Dispensing Fees | No GST, No PST | No HST | No GST, No PST |
| Some Medical Devices including Walkers, Hearing Aids | No GST, No PST | No HST | No GST, No PST |
| Prescription Glasses and Contact Lenses | No GST, No PST | No HST | No GST, No PST |
| Feminine Hygiene Products | 5% GST, No PST | 5% federal HST (qualify for a POS rebate of 7%) | 5% GST, No PST |
| Adult Incontinence Products | No GST, No PST | No HST | No GST, No PST |
| Cosmetics | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Hair Care Products (e.g., Shampoo ²¹ , Conditioner, Styling Products) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Oral Hygiene Products (e.g., Toothpaste, Toothbrushes, Floss, Mouthwash) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Shaving Supplies (e.g., Razors, Shaving Cream) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Pill Boxes | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Blow Dryers and Curling Irons | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Deodorants and Deodorizers | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Nail Care Products (e.g., Nail Polish, Nail Files) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Fragrances, Perfume, Cologne | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Sunscreen and Tanning Lotions | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |

²¹ Hair care products for the treatment of head lice will be exempt from PST.



Memberships, Entertainment and Sports Equipment

| MEMBERSHIPS, ENTERTAINMENT AND SPORTS EQUIPMENT | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|--|--|------------------------|---|
| Admission Fees, including Movie Tickets, Live Theatre Tickets, Admission to Sporting or Cultural Events or Activities (e.g., Museums, Art Galleries, Music Concerts, Ski Lift Passes, Driving Range Fees) | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Memberships including Golf Memberships, Gym and Athletic Memberships, etc. | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Cultural or Sport Lessons, including Dance, Karate, Hockey, Soccer and Trampoline Lessons ²² | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Music Lessons | No GST, No PST | No HST | No GST, No PST |
| Musical Instruments | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Bicycles | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Bicycle Accessories Purchased Separately | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Safety Helmets for Sports (e.g., Bike Helmets, Hockey Helmets, Snowboard Helmets) | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Sports Equipment (e.g., Hockey Equipment, Footballs, Soccer Balls, Baseball Bats, Free Standing Gymnastics Equipment, Golf Clubs, Skis, Snowboards, Ski Goggles, Swim Fins, Swim Goggles) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Skates (e.g., Hockey, Figure, Inline), including children's sized skates | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Children's Sized Ski Gloves | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Adult Sized Ski Gloves for Children under 15 years of age | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Adult Sized Ski Gloves | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Children's Sized Ski Boots | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Adult Sized Ski Boots for Children under 15 years of age | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Adult Sized Ski Boots | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |

²² Subject to GST/PST other than sports lessons/programs for children 14 years of age or younger established and operated by a public sector body (e.g. by a municipality, or provided by a charity, including a registered Canadian amateur athletic association) or a non-profit organization.



Leases and Rentals

| LEASES AND RENTALS | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|---|--|------------------------|---|
| Condo (Strata) Fees | No GST, No PST | No HST | No GST, No PST |
| Long-term Residential Accommodation | No GST, No PST | No HST | No GST, No PST |
| Hockey Rink and Hall Rentals | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Equipment Rentals with no operator (e.g., carpet cleaners, power washers) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| DVD/Video Game Rentals | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |



Electronics

| ELECTRONICS | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|---|---|-------------------------------|--|
| Televisions | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| DVD and Blu-ray Players and Accessories | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Digital Cameras and Camcorders | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Mobile Phones and Smart Phones | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| CDs, DVDs, and Blu-ray Discs | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Portable music players (MP3, iPod) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Video Game Consoles | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Video Games, including those downloaded or accessed over the Internet | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Off-the-shelf, Pre-packaged and/or Pre-written Software, including "apps" | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| GPS Systems | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Computers – laptops, desk tops, tablets | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Printers, Scanners, Fax Machines and Multi-function Devices | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Stereos and Speakers | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Cables, Wires, and Connectors | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Projectors and Screens | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Headphones | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Marine Electronics (e.g., Marine Radios) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |



Other Services

| OTHER SERVICES | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|--|---|-------------------------------|--|
| Health Care Services Offered by a Medical Practitioner (e.g., Medical and Dental Services) | No GST, No PST | No HST | No GST, No PST |
| Audiologist Services Offered by a Practitioner of the Service | No GST, No PST | No HST | No GST, No PST |
| Chiropractic Services Offered by a Practitioner of the Service | No GST, No PST | No HST | No GST, No PST |
| Physiotherapy Services Offered by a Practitioner of the Service | No GST, No PST | No HST | No GST, No PST |
| Massage Therapy Services | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Fitness Training Services | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Hair Stylist/Barber Services | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Esthetician Services (e.g., Manicures, Pedicures, Facials) | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Child Care Services | No GST, No PST | No HST | No GST, No PST |
| Veterinarian Services | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Legal Aid | No GST, No PST | No HST | No GST, No PST |
| Legal Services (other than Legal Aid) | 5% GST + 7% PST | 12% HST | 5% GST + 7% PST |
| Accounting Services | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Interior Design Services | 5% GST, No PST | 12% HST | 5% GST, No PST |

| OTHER SERVICES | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|---|---|-------------------------------|--|
| Wedding Planning Services | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Funeral Services ²³ | 5% GST, No PST | 12% HST | 5% GST, No PST |
| Delivery and Courier Services that are not related to the sale or lease of a taxable good (e.g., household moving services) | 5% GST, No PST | 12% HST | 5% GST, No PST |

²³ Taxable goods (such as coffins and urns) are subject to PST when they are ultimately delivered to the purchaser of the funeral service.



Tobacco

| TOBACCO | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|-------------------------------|---|-------------------------------|--|
| Cigarettes | 5% GST, No PST ²⁴ | 12% HST | 5% GST, No PST ²⁴ |
| Cigars | 5% GST, No PST ²⁴ | 12% HST | 5% GST, No PST ²⁴ |
| Chewing Tobacco | 5% GST, No PST ²⁴ | 12% HST | 5% GST, No PST ²⁴ |
| Nicotine Replacement Products | 5% GST, No PST | 12% HST | 5% GST, No PST |

²⁴ Subject to provincial tobacco tax. With the re-implementation of the PST, the provincial portion of the HST on tobacco products will be eliminated. To offset this reduction, tobacco tax rates will be adjusted to generally keep the overall tax on tobacco constant.



Banking and Insurance

| BANKING AND INSURANCE | Application of the PST + GST before July 1, 2010 | Application of the HST | Application of the PST + GST on and after April 1, 2013 |
|--------------------------------------|---|-------------------------------|--|
| Mortgage Interest Costs | No GST, No PST | No HST | No GST, No PST |
| Most Financial Services | No GST, No PST | No HST | No GST, No PST |
| Insurance (Home, Auto, Life, Travel) | No GST, No PST | No HST | No GST, No PST |