

Accommodation and Travel	GST	PST
Accommodation: long term (30 days or over) with continuous occupancy	No GST	No PST
Accommodation: short term (less than 30 days)	5%	8% + 2% MRDT tax where applicable
Accommodation: under \$30 per day or \$210 or less per week	No GST	No PST, no MRDT
BC Ferry fares	No GST	No PST
Camping sites	5%	No PST
Car rental	5%	7%
Domestic air, rail and bus travel originating in BC	5%	No PST
International air travel other than to continental United States originating in BC	No GST	No PST
International air travel to continental United States originating in BC	5%	No PST
International rail, bus or ship travel originating in BC	No GST	No PST
Luggage	5%	7%
Meals	5% (no tax is included in a tip)	No PST
Parking	5%	No PST
Public transit	No GST	No PST
Taxis	5% (no tax is included in a tip)	No PST

Animals & Agricultural	GST	PST
Animal bedding	5%	7%
Animal diets (research specific)	5%	No PST
Animal foods	5%	7%
Farm livestock	No GST	No PST
Fish and marine animals	No GST	No PST
Live animals (research)	5%	No PST
Plant testing service	No GST	No PST
Plants, trees and shrubs	5%	7%
Veterinary services	5%	No PST

Audio/Visual	GST	PST
Audio tapes: duplication	5%	7%
Audio tapes: production	5%	7%
Photographic services	5%	7%
Video tapes: duplication	5%	7%
Video tapes: production	5%	7%

Banking and Insurance	GST	PST
Insurance (home, auto, life, travel)	No GST	No PST
Mortgage interest costs	No GST	No PST

Most financial services	No GST	No PST
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Books, Publications and Printing	GST	PST
Books (printed and bound, containing less than 10% advertising)	5%	No PST
Books (used or donated)	No GST	No PST
Electronic books	5%	No PST
Inter-library loan services	No GST	No PST
Lab manuals	5%	No PST
Most magazines	5%	No PST
Most newspapers	5%	No PST
Newspapers	5%	No PST
Off-the-shelf, pre-packaged and/or pre-written software, including apps	5%	7%
Photocopies	5%	7%
Professional printed photographs	5%	7%
Subscriptions for newspapers, magazines and journals	5%	No PST

Clothing, Footwear and Accessories	GST	PST
Adult clothing and footwear	5%	7%
Adult sized clothing for children under 15 years of age	5%	No PST
Backpacks	5%	7%
Belts	5%	7%
Children sized clothing and footwear	5%	No PST
Children's cloth diapers	5%	No PST
Children's disposable diapers	5%	7%
Dry cleaning	5%	No PST
Formal wear rentals	5%	7%
Handbags and purses	5%	7%
Jewellery	5%	7%
Scarves	5%	7%
Shoe insoles and laces	5%	7%
Shoe repair	5%	No PST
Sunglasses (non prescription)	5%	7%
Tailoring services	5%	No PST
Umbrellas	5%	7%
Used clothing or footwear purchased for less than \$100	5%	No PST
Watches	5%	7%

Construction and Renovation	GST	PST
Building materials (eg lumber, concrete mix, nails)	5%	7%
Labour (not including internally supplied labour)	5%	No PST
Landscaping materials (sod, topsoil, gravel, sand)	5%	7%

Electronics	GST	PST
Cables, wires and connectors	5%	7%

CDs, DVDs, and Blu-ray Discs	5%	7%
Computers - laptops, desk tops, tablets	5%	7%
Digital cameras and camcorders	5%	7%
DVD and Blu-ray players and accessories	5%	7%
GPS systems	5%	7%
Headphones	5%	7%
Marine electronics	5%	7%
Mobile phones and smart phones	5%	7%
Portable music players (MP3, iPod)	5%	7%
Printers, scanners, fax machines and multi-function devices	5%	7%
Projectors and screens	5%	7%
Stereos and speakers	5%	7%
Televisions	5%	7%
Video game consoles	5%	7%
Video games including those downloaded or accessed over the internet	5%	7%

Food and Beverages	GST	PST
Alcoholic beverages	5%	10%
Basic groceries (eg dairy, meat, vegetables, canned goods)	No GST	No PST
Catering and event planning services (eg planning, consulting, coordinating and organizing)	5%	No PST
Prepared food, including restaurant meals	5%	No PST
Snack foods (eg chips, pop)	5%	No PST

General Materials and Supplies	GST	PST
Appliances (refrigerators, stoves, washers, dryers, freezers, dishwashers)	5%	7%
Arts and craft supplies (eg glue, paper)	5%	7%
Barbeques, lawnmowers, snow blowers, sprinklers)	5%	7%
Batteries	5%	7%
Certain school supplies	5%	No PST
Cleaning products	5%	7%
Cookware and dishware	5%	7%
Exterior and interior paint	5%	7%
First aid kits	5%	No PST
Food producing plants and trees	5%	No PST
Furniture	5%	7%
Home décor items (art work, carvings, vases, table lamps)	5%	7%
House plants, cut flowers and outdoor ornamental plants	5%	7%
Household pets, pet food and pet supplies	5%	7%
Kitchen utensils	5%	7%
Laundry detergent, fabric softeners	5%	7%
Linens (eg blankets, towels, sheets)	5%	7%
Office supplies and stationery	5%	7%
Outdoor play equipment (eg swing sets, sandboxes, slides)	5%	7%
Patio furniture	5%	7%

Rugs and mats	5%	7%
Sewing machines	5%	7%
Smoke detectors (commercial)	5%	7%
Smoke detectors (residential)	5%	No PST
Tents, sleeping bags, camping equipment	5%	7%
Thermal insulation, weather stripping, caulking	5%	No PST
Tools	5%	7%
Toys (eg puzzles, games, action figures, dolls, playsets)	5%	7%
Vacuum cleaners	5%	7%
Windows	5%	7%

Health and Beauty	GST	PST
Adult incontinence products	No GST	No PST
Blow dryers and curling irons	5%	7%
Cosmetics	5%	7%
Deodorants and deodorizers	5%	7%
Drugs and medicines commonly known as household medical aids (cough syrup, cold and flu remedies, pain relievers)	5%	No PST
Feminine hygiene products	5%	No PST
Fragrances, perfume, cologne	5%	7%
Hair care products (eg shampoo, conditioner, styling products)	5%	7%
Nail care products (eg nail polish, nail files)	5%	7%
Oral hygiene products (eg toothpaste, toothbrushes, floss, mouthwash)	5%	7%
Pharmacist dispensing fees	No GST	No PST
Pill boxes	5%	7%
Prescription drugs	No GST	No PST
Prescription glasses and contact lenses	No GST	No PST
Shaving supplies (eg razors, shaving cream)	5%	7%
Some medical devices including walkers, hearing aids	No GST	No PST
Sunscreen and tanning lotions	5%	7%
Vitamins and supplements	5%	No PST

Leases and Rentals	GST	PST
DVD rentals	5%	7%
Equipment rentals with no operator	5%	7%
Hockey rink and gym rentals	5%	No PST
Space rentals, room rentals (other than residential): long term (30 days or over with continuous occupancy)	5%	No PST
Space rentals, room rentals (other than residential): short term (under 30 days)	5%	No PST

Memberships, Entertainment and Sports Equipment	GST	PST
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Admission fees, including movie tickets, live theatre tickets, admission to sporting or cultural events or activities (eg museums, art galleries, music concerts, ski lift passes, driving range fees)	5%	No PST
Admission/tickets to an amateur athletic event or an amateur performance or other amateur event	No GST unless more than 10% of the participants are remunerated.	No PST
Adult sized ski boots	5%	7%
Adult sized ski boots for children under 15 years of age	5%	No PST
Adult sized ski gloves	5%	7%
Adult sized ski gloves for children under 15 years of age	5%	No PST
Bicycle accessories purchased separately	5%	7%
Bicycles	5%	No PST
Children's sized ski boots	5%	No PST
Children's sized ski gloves	5%	No PST
Cultural or sport lessons, including music, dance, karate, hockey, soccer and trampoline lessons	5%	No PST
Memberships including golf memberships, gym and athletic memberships, etc.	5%	No PST
Musical instruments	5%	7%
Safety helmets for sports (eg bike helmets, hockey helmets, snowboard helmets)	5%	No PST
Skates (eg hockey, figure, inline) including children's sized skates	5%	7%
Sports equipment (eg hockey equipment, footballs, soccer balls, baseball bats, free standing gymnastics equipment, golf clubs, skis, snowboards, ski goggles, swim fins, swim goggles)	5%	7%

Motorized Vehicles	GST	PST
Child car seats and booster seats	5%	No PST
Gasoline/diesel	5%	No PST
Lease of a vehicle	5%	7-10%
Outboard motors	5%	7%
Purchase of boat or non-turbine aircraft from a GST registrant	5%	7%
Purchase of boat or non-turbine aircraft from a non-GST registrant	No GST	12%
Purchase of used vehicle from a non-GST registrant	No GST	12%
Purchase of vehicle from a GST registrant	5%	7-10%
Services to vehicles including repair services, oil changes, tire changes and windshield repair	5%	7%
Tires	5%	7%
Vehicle oil, grease, lubricants, antifreeze	5%	7%
Vehicle parts	5%	7%

Other Professional and Health Services	GST	PST
Accounting services	5%	No PST
Audiologist services offered by a practitioner of the service	No GST	No PST
Child care services	No GST	No PST

Chiropractic services offered by a practitioner of the service	No GST	No PST
Delivery and courier services	5%	No PST
Esthetician services (eg manicures, pedicures, facials)	5%	No PST
Fitness training services	5%	No PST
Hair stylist/barber services	5%	No PST
Health care services offered by a medical practitioner (eg medical and dental services)	No GST	No PST
Interior design services	5%	No PST
Legal aid	No GST	No PST
Legal services (other than legal aid)	5%	7%
Massage therapy services	5%	No PST
Physiotherapy services offered by a practitioner of the service	No GST	No PST

Professional Development	GST	PST
Conferences	5%	No PST
Credit courses	No GST	No PST
Non-credit courses	5%	No PST
Seminars	5%	No PST

Services	GST	PST
Additional or specialty cable television or satellite television services	5%	7%
Basic cable television services	5%	No PST
Cleaning services	5%	No PST
Computer hardware repair services (eg adding or repairing circuit boards or other components)	5%	7%
Computer software repair services (eg virus removal or software installation)	5%	No PST
Consulting	5%	7%
Electronic mail service	5%	7%
Home maintenance equipment (eg lawn mowers, mops)	5%	7%
Home security monitoring	5%	No PST
Internet access	5%	7%
Landscaping services to real property, lawn-care, private snow removal	5%	No PST
Local residential phone (landline only)	5%	No PST
Long distance telephone services	5%	7%
Mobile phone service including data plans and text message plans	5%	7%
Municipal water	No GST	No PST
Pay-per-view television services	5%	7%
Residential energy (eg electricity, natural gas, oil, propane)	5%	No PST
Services to other household goods (eg electronics, furniture)	5%	7%
Services to real property including repair, maintenance or renovation of real property (eg plumbing, electrical wiring)	5%	No 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%	No PST
Voice over internet telephone services	5%	7%