

## 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 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 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 <sup>1</sup>	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 (eligible for a POS rebate of 7%)	5% GST, No 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
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

<b>AROUND THE HOUSE</b>	<b>Application of the PST + GST before July 1, 2010</b>	<b>Application of the HST</b>	<b>Application of the PST + GST on and after April 1, 2013</b>
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 <sup>2</sup>	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 <sup>3</sup>	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

<b>CLOTHING, FOOTWEAR AND ACCESSORIES</b>	<b>Application of the PST + GST before July 1, 2010</b>	<b>Application of the HST</b>	<b>Application of the PST + GST on and after April 1, 2013</b>
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 (eligible 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 (eligible for a POS rebate of 7%)	5% GST, No PST
Children's Disposable Diapers	5% GST + 7% PST	5% federal HST (eligible for a POS rebate of 7%)	5% GST + 7% PST
Shoe Repair	5% GST, No PST	12% HST	5% GST, No PST

<b>CLOTHING, FOOTWEAR AND ACCESSORIES</b>	<b>Application of the PST + GST before July 1, 2010</b>	<b>Application of the HST</b>	<b>Application of the PST + GST on and after April 1, 2013</b>
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	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



## Food and Beverages

<b>FOOD AND BEVERAGES</b>	<b>Application of the PST + GST before July 1, 2010</b>	<b>Application of the HST</b>	<b>Application of the PST + GST on and after April 1, 2013</b>
Basic Groceries (e.g., Dairy, Meat, Vegetables, Canned Goods)	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
Catering and Event Planning Services (e.g., planning, consulting, coordinating and organizing)	5% GST, No PST <sup>5</sup>	12% HST <sup>4</sup>	5% GST, No PST <sup>5</sup>

<sup>4</sup> Catering provided by a registered charity was exempt from HST.

<sup>5</sup> 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

<b>HOME SERVICES</b>	<b>Application of the PST + GST before July 1, 2010</b>	<b>Application of the HST</b>	<b>Application of the PST + GST on and after April 1, 2013</b>
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
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 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
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) <sup>6</sup>	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

<sup>6</sup> 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) <sup>7</sup>	12% HST <sup>7</sup>	5% GST + 8% PST (if provided by an operator with 4 rooms or more) <sup>7</sup>
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
International Rail, Bus or Ship Travel originating in British Columbia <sup>8</sup>	No GST, No PST	No HST	No GST, No PST

<sup>7</sup> 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.

<sup>8</sup> "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 <sup>9</sup>	12% HST	5% GST + 7% PST, plus \$1.50 per day Passenger Vehicle Rental Tax <sup>9</sup>
Lease of a Vehicle <sup>10</sup>	5% GST + 7-10% PST	12% HST	5% GST + 7-10% PST
Purchase of Vehicle from a GST Registrant (e.g., car dealer) <sup>10 11</sup>	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) <sup>11</sup>	No GST + 7-10% PST	No HST (but subject to 12% tax on designated property)	No GST + 12% PST <sup>12</sup>
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 <sup>13</sup>	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) <sup>11</sup>	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) <sup>11</sup>	No GST + 7% PST	No HST (but subject to 12% tax on designated property)	No GST + 12% PST <sup>12</sup>
Gasoline/Diesel	5% GST, No PST <sup>14</sup>	5% federal HST (eligible for POS rebate of 7%)	5% GST, No PST <sup>14</sup>
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 <sup>15</sup>	12% HST	5% GST + 21% Translink Parking Tax <sup>16</sup>

<sup>9</sup> 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.

<sup>10</sup> 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.

<sup>11</sup> Information on gifts of vehicles, boats and aircraft will be provided separately.

<sup>12</sup> Continuation of the 12% tax on designated property implemented July 1, 2010.

<sup>13</sup> Does not include car washes and waxes, which are exempt from PST.

<sup>14</sup> Subject to provincial motor fuel tax and carbon tax.

<sup>15</sup> Previously, the Translink Parking Tax was imposed under the Social Service Tax Act and administered by the Ministry of Finance.

<sup>16</sup> 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 <sup>17</sup> )	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	12% HST	5% GST, 2% temporary transitional tax, No PST <sup>18</sup>
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

<sup>17</sup> 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 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. 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.

<sup>18</sup> 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 will receive temporary housing 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. For further details, refer to <http://www.pstinbc.ca>



## 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	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 <sup>19</sup> , 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

<sup>19</sup> 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 Music, Dance, Karate, Hockey, Soccer and Trampoline Lessons	No GST, No PST	12% HST <sup>20</sup>	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

<sup>20</sup> Other than sports lessons/programs for children 14 years of age or younger established and operated by a public sector body (i.e., municipal recreation centre, or provided by a charity, including a registered Canadian amateur athletic association - pursuant to the Income Tax Act) 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

<b>ELECTRONICS</b>	<b>Application of the PST + GST before July 1, 2010</b>	<b>Application of the HST</b>	<b>Application of the PST + GST on and after April 1, 2013</b>
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

<b>OTHER SERVICES</b>	<b>Application of the PST + GST before July 1, 2010</b>	<b>Application of the HST</b>	<b>Application of the PST + GST on and after April 1, 2013</b>
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



<b>OTHER SERVICES</b>	<b>Application of the PST + GST before July 1, 2010</b>	<b>Application of the HST</b>	<b>Application of the PST + GST on and after April 1, 2013</b>
Wedding Planning Services	5% GST, No PST	12% HST	5% GST, No PST
Funeral Services <sup>21</sup>	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

<sup>21</sup> Taxable goods (such as coffins and urns) purchased separately would be subject to PST.



## Tobacco

<b>TOBACCO</b>	<b>Application of the PST + GST before July 1, 2010</b>	<b>Application of the HST</b>	<b>Application of the PST + GST on and after April 1, 2013</b>
Cigarettes	5% GST, No PST <sup>22</sup>	12% HST	5% GST, No PST <sup>22</sup>
Cigars	5% GST, No PST <sup>22</sup>	12% HST	5% GST, No PST <sup>22</sup>
Chewing Tobacco	5% GST, No PST <sup>22</sup>	12% HST	5% GST, No PST <sup>22</sup>
Nicotine Replacement Products	5% GST, No PST	12% HST	5% GST, No PST

<sup>22</sup> 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

<b>BANKING AND INSURANCE</b>	<b>Application of the PST + GST before July 1, 2010</b>	<b>Application of the HST</b>	<b>Application of the PST + GST on and after April 1, 2013</b>
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