

From: CTBTaxQuestions FIN:EX
Sent: Wednesday, March 20, 2013 3:39 PM
To: s21
Subject: TRIM: FW: PST and Cemetery sales

Thank you for your inquiry. We apologize for the delay in responding. We are experiencing a high volume of requests.

British Columbia's provincial sales tax (PST) will be re-implemented effective April 1, 2013, at a general tax rate of seven percent. The legislation and regulations to re-implement the PST on April 1, 2013 are now complete, giving businesses all the information they need to successfully transition to the PST. The final legislative amendments to the *Provincial Sales Tax Act* (PSTA) have received Royal Assent and the Provincial Sales Tax Regulations (PSTR) and the Provincial Sales Tax Exemption and Refund Regulation (the PSTERR) to bring it into force on April 1, 2013 have been approved. To help businesses prepare, government is making unofficial consolidated versions of the PSTA, PSTR and PSTERR available on our [website](#).

PST will apply to sales/leases of tangible personal property (TPP), software and related services, legal services, telecommunication services and accommodation.

Sales/leases of real property (including cemetery plots) will not be subject to PST.

Goods/supplies that become part of the real property, and/or are provided as part of the funeral service, are not subject to PST. You must pay PST on all supplies consumed in providing the service.

Stand alone sales of TPP (coffins, urns, flowers, etc...) are subject to PST.

New public information will be available shortly.

You can access an unofficial consolidated version of the [Provincial Sales Tax Act](#), the [Provincial Sales Tax Regulation](#), and the [Provincial Sales Tax Exemption and Refund Regulation](#) on the Ministry of Finance website.

To receive updates about the re-implementation of the PST, please visit the following web page and click the button to ["Subscribe To Receive Updates"](#) which is located near the top right of the page.

More information on British Columbia's return to the PST, including information on transitional provisions, registration information and collecting and remitting the PST, can be found in a new series of [PST Bulletins and Notices](#).

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Rulings and Interpretations Team
Ministry of Finance
www.gov.bc.ca/consumertaxes

From: s21
Sent: Tuesday, February 26, 2013 10:36 AM
To: CTBTaxQuestions FIN:EX
Subject: PST and Cemetery sales

I administer the PST at the s21 and part of our business is a Municipal Cemetery. It is our understanding that all sales of plots attract the GST only, but as we move back from the HST to GST/PST we would like to confirm that we do not collect PST on these sales.

There are supplies that we purchase as the end user such as bronze plaques, liners and flower cups that we have always paid PST on. Could you please provide information on cemetery services and the PST?

Many thanks,

s21

From: CTBTaxQuestions FIN:EX
Sent: Thursday, May 2, 2013 1:34 PM
To: s21
Subject: TRIM: FW: Registration for Funeral Home

Thank you for your inquiry. We apologize for the delay in responding. We are experiencing a very high volume of requests.

British Columbia's provincial sales tax (PST) is now in effect at a general tax rate of seven percent. You can access the legislation and regulations at the following links:

- [Provincial Sales Tax Act](#) (PSTA)
- [Provincial Sales Tax Exemption and Refund Regulation](#) (PSTERR)
- [Provincial Sales Tax Regulation](#) (PSTR)

PST applies to sales and leases of tangible personal property (TPP), software, related services, legal services, telecommunication services, and accommodation.

The fee for arranging the funeral service itself is not subject to PST.

You charge and collect PST on taxable goods when they are ultimately delivered to a purchaser. The Ministry is currently developing additional PST bulletins on a wide range of important topics and a PST bulletin for providers of funeral services will be available in future.

Goods are considered to be delivered to the purchaser of a funeral, memorial, cremation, or similar service in all cases unless the purchaser has no right or power over the good.

Goods delivered to a purchaser: charge and collect PST

- The purchaser selects an urn or a coffin and the urn or coffin will be interred in a columbarium, grave, or other resting place.
- The purchaser selects flowers, and may take the flowers home or place them at the resting place of the urn or coffin.
- The purchaser selects printed programmes, books of condolence, or similar items.

Goods not delivered to a purchaser: service provider pays PST

- The service provider furnishes a container for cremation and the container is consumed in the cremation process.
- The purchaser selects flowers to decorate the service provider's location, but the flowers remain the property of the service provider.
- Additionally, certain items associated with funeral, memorial, cremation, and similar services cease to be personal property upon installation. If you supply and install (or have a contractor install) such items, you pay PST on your cost to acquire the items and

your client does not pay PST on charges for the items or their installation. Examples of such items include grave liners, grave markers, and memorial sculptures that are installed into real property.

If you are making taxable sales in British Columbia, you are required to register and collect PST, unless you qualify as a "Small Seller". For Information on registration requirements for the re-implementation of the PST, please see [Bulletin PST 001, Registering to Collect the Provincial Sales Tax \(PST\)](#).

You can register using the new online system called **eTaxBC** (as well as in person and by mail or fax). For more information, please visit [Register to Collect PST](#). In addition, please see ministry [Bulletin PST 002, Charging, Collecting and Remitting PST](#).

If you have further questions, please contact our phone staff at 1-877-388-4440. Phone staff are available from 8:00am to 6:00pm, Monday to Friday.

To receive updates about the re-implementation of the PST, please visit the following web page and click the button to ["Subscribe To Receive Updates"](#) which is located near the top right of the page.

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Ministry of Finance
www.gov.bc.ca/consumertaxes

From: s21
Sent: Saturday, March 2, 2013 6:36 PM
To: CTBTaxQuestions FIN:EX
Subject: Registration for Funeral Home

Dear Sir or Madam:

I'm the bookkeeper for a s21 and I received a letter in the mail for PST registration. Since Funeral Services are exempt from PST do I still need to register for PST? Please let me know at your earliest convenience.

Regards,
s21

From: CTBTaxQuestions FIN:EX
Sent: Wednesday, April 3, 2013 2:12 PM
To: s21
Subject: TRIM: RE: funeral services and products

Thank you for your inquiry. We apologize for the delay in responding. We are experiencing a high volume of requests.

British Columbia's provincial sales tax (PST) is now in effect at a general tax rate of seven percent.

Funeral services are exempt from PST.

If tangible goods such as caskets and urns are used to provide funeral services, the provider of the services must pay the PST on those items. If the tangible goods are sold separately (at a retail sale) from the funeral services, the purchaser must pay the PST.

A person may purchase tangible personal property (goods) for resale without paying PST by providing a PST registration number, or (if the person is not required to register, or has registered but not yet received a registration number) by providing a completed ["FIN 490 – Certificate of Exemption – General"](#). For more information on claiming an exemption, please see page 5 of [Bulletin PST 002, Charging, Collecting and Remitting PST](#).

You can access the legislation and regulations at the following links:

- [Provincial Sales Tax Act](#)
- [Provincial Sales Tax Exemption and Refund Regulation](#)
- [Provincial Sales Tax Regulation](#)

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Ministry of Finance
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-----Original Message-----

From: s21
Sent: Thursday, March 14, 2013 10:28 AM
To: CTBTaxQuestions FIN:EX
Subject: funeral services and products

Good morning - I am inquiring about the PST on funeral services and products. Before the HST there was no PST paid on funeral services and funeral products. Is this regulation still in place and if it has changed, please inform us of the changes. Thank you for your assistance in this matter.

Have a great day

s21
Manager

From: CTBTaxQuestions FIN:EX
Sent: Wednesday, May 8, 2013 4:42 PM
To: s21
Subject: TRIM: RE: PST on funeral services

Thank you for your inquiry. We apologize for the delay in responding. We are experiencing a high volume of requests.

British Columbia's provincial sales tax (PST) is now in effect at a general tax rate of seven percent.

You can access the legislation and regulations at the following links:

- [Provincial Sales Tax Act \(PSTA\)](#)
- [Provincial Sales Tax Exemption and Refund Regulation \(PSTERR\)](#)
- [Provincial Sales Tax Regulation \(PSTR\)](#)

Question:

Could you please provide a clear and concise ruling as to what is and what isn't subject to PST on a Funeral Service contract that is written between the company and their client?

Answer:

Funeral services that do not include the sale of tangible personal property (goods), such as charges for professional services and clergy, are not subject to PST. However, taxable goods are subject to PST when they are ultimately delivered to the purchaser of the funeral service. Goods are considered to be delivered to the purchaser of a funeral, memorial, cremation, or similar service in all cases unless the purchaser has no right or power over the good. For example,

Goods delivered to a purchaser: charge and collect PST

- The purchaser selects an urn or a coffin and the urn or coffin will be interred in a columbarium, grave, or other resting place.
- The purchaser selects flowers, and may take the flowers home or place them at the resting place of the urn or coffin.
- The purchaser selects printed programmes, books of condolence, or similar items.

Goods not delivered to a purchaser: service provider does not charge and collect PST, but pays PST

- The service provider furnishes a container for cremation and the container is consumed in the cremation process.
- The purchaser selects flowers to decorate the service provider's location, but the flowers remain the property of the service provider.

Question:

On purchases made by the Funeral Homes, what items do the companies have to pay PST on? I understand that normal items such as paper, ink, etc. to operate the offices would be taxable but if an office purchases caskets, urns, flowers, etc. that we be sold as part of a funeral service, do they pay PST on the purchase?

Answer:

The funeral home must pay PST for goods that are purchased for use by the funeral home, such as office furniture, computers and office supplies.

A funeral home may purchase goods solely for resale exempt from PST, such as flowers or coffins that are delivered to the purchaser. In these cases, the purchaser of the goods must pay the PST. However, the funeral home must pay PST on goods that are not delivered to a purchaser as described above as the funeral home is considered to be the user of these items.

Additionally, certain items associated with funeral, memorial, cremation, and similar services cease to be personal property upon installation. If you supply and install (or have a contractor install) such items, you pay PST on your cost to acquire the items and your client does not pay PST on charges for the items or their installation. Examples of such items include grave liners, grave markers, and memorial sculptures that are installed into real property. For more information, please see Notice 2013-003 - [Real Property Contractors](#).

If you have further questions, please contact our phone staff at 1-877-388-4440. Phone staff are available from 8:30am to 4:30pm, Monday to Friday.

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Rulings and Interpretations Team
Ministry of Finance
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From: s21
Sent: Monday, March 18, 2013 11:12 AM
To: CTBTaxQuestions FIN:EX
Subject: FW: PST on funeral services

To whom it may concern:

My name is s21 CGA and I currently am the accountant for four different Funeral Homes. I have registered all of them in preparation for the implementation of the PST on April 1, 2013. I have contacted your office twice, once in early February and again this morning. I was advised to send this email to receive clarification on applicable taxes to our industry once the Province reverts to the PST/HST.

My question is actually two parts:

PART ONE:

According to the new ACT, funeral services are exempt from PST in their entirety. However, taxable good such as coffins, urns, flowers, etc. are taxable if purchased separately. The Funeral Services Association of BC as well as Consumer Protection require us to itemize every item on the Funeral Service contract. This contract would include, but is not limited to, the professional service, casket or urn, marker, vault, cemetery, flowers, obituary, clergy. Thus, according to the ACT, none of these items are subject to PST as all of them are part of the original funeral service. Should a client come in after the original service and purchased a marker or flowers for the gravesite then these items would be taxable. The Funeral Service Association interprets the ACT as, as long as the items are on the original funeral service contract then none of the items listed are subject to PST. This is the same as my interpretation.

The problem arose when I called your office. The first agent said that there was no PST on anything related to a funeral service, whereas the second agent thought there may be PST on certain items on the funeral service contract.

Could you please provide a clear and concise ruling as to what is and what isn't subject to PST on a Funeral Service contract that is written between the company and their client?

PART TWO:

On purchases made by the Funeral Homes, what items do the companies have to pay PST on? I understand that normal items such as paper, ink, etc. to operate the offices would be taxable but if an office purchases caskets, urns, flowers, etc. that we be sold as part of a funeral service, do they pay PST on the purchase?

If you could respond to these questions as soon as possible it would be greatly appreciated?

Sincerely,

s21 CGA

s21

Contact Information:

Telephone:

Fax:

s21

Email:

s21

From: CTBTaxQuestions FIN:EX
Sent: Thursday, May 2, 2013 10:34 AM
To: s21
Subject: TRIM: FW: monuments

Thank you for your inquiry. We apologize for the delay in responding. We are experiencing a very high volume of requests.

British Columbia's provincial sales tax (PST) is now in effect at a general tax rate of seven percent. You can access the legislation and regulations at the following links:

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- [Provincial Sales Tax Exemption and Refund Regulation \(PSTERR\)](#)
- [Provincial Sales Tax Regulation \(PSTR\)](#)

PST applies to sales and leases of tangible personal property (TPP), software, related services, legal services, telecommunication services, and accommodation.

The fee for arranging the funeral service itself is not subject to PST.

You charge and collect PST on taxable goods when they are ultimately delivered to a purchaser. The Ministry is currently developing additional PST bulletins on a wide range of important topics and a PST bulletin for providers of funeral services will be available in future.

Goods are considered to be delivered to the purchaser of a funeral, memorial, cremation, or similar service in all cases unless the purchaser has no right or power over the good.

Goods delivered to a purchaser: charge and collect PST

- The purchaser selects an urn or a coffin and the urn or coffin will be interred in a columbarium, grave, or other resting place.
- The purchaser selects flowers, and may take the flowers home or place them at the resting place of the urn or coffin.
- The purchaser selects printed programmes, books of condolence, or similar items.

Goods not delivered to a purchaser: service provider pays PST

- The service provider furnishes a container for cremation and the container is consumed in the cremation process.
- The purchaser selects flowers to decorate the service provider's location, but the flowers remain the property of the service provider.

- **Additionally, certain items associated with funeral, memorial, cremation, and similar services cease to be personal property upon installation. If you supply and install (or have a contractor install) such items, you pay PST on your cost to acquire the items and your client does not pay PST on charges for the items or their installation. Examples of such items include grave liners, grave markers, and memorial sculptures that are installed into real property.**

If you have further questions, please contact our phone staff at 1-877-388-4440. Phone staff are available from 8:00am to 6:00pm, Monday to Friday.

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Rulings and Interpretations Team
Ministry of Finance
www.gov.bc.ca/consumertaxes

From: s21
Sent: Tuesday, March 19, 2013 12:10 PM
To: CTBTaxQuestions FIN:EX
Subject: monuments

Good Day:

Our understanding as a funeral home that at the time of funeral arrangements for a deceased or for prearrangements there is no PST, but that PST would be applicable for items sold after the fact (at a later date) such as urns or caskets. Does this also apply to monuments?

Thanks s21

s21

s21

From: CTBTaxQuestions FIN:EX
Sent: Tuesday, April 2, 2013 8:12 PM
To: ' s21
Subject: TRIM: RE: B.C. PST regarding funeral costs

Thank you for your inquiry. We apologize for the delay in responding. We are experiencing a high volume of requests.

British Columbia's provincial sales tax (PST) is now in effect at a general tax rate of seven percent. Unofficial consolidated versions of the *Provincial Sales Tax Act* (PSTA), the Provincial Sales Tax Regulation (PSTR) and the Provincial Sales Tax Exemption and Refund Regulation (PSTERR) are available on our [website](#).

Funeral services are exempt from PST.

If tangible goods such as caskets and urns are used to provide funeral services, the provider of the services must pay the PST on those items. If they are sold separately from the services, the purchaser must pay the PST.

You can access an unofficial consolidated version of the [Provincial Sales Tax Act](#), the [Provincial Sales Tax Regulation](#), and the [Provincial Sales Tax Exemption and Refund Regulation](#) on the Ministry of Finance website.

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From: s21
Sent: Tuesday, March 26, 2013 4:48 PM
To: CTBTaxQuestions FIN:EX
Subject: B.C. PST regarding funeral costs

I own a funeral home in B.C. and need written clarification on what I am to collect PST on,.I have had verbal information as follows

- 1) any merchandise including(caskets, urns, flowers, headstones, memorial books, memorial cards etc.) when sold with funeral services would not be subject to PST
- 2) any merchandise sold not with funeral services would be subject to PST

Please send me any information regarding funeral services/ merchandise and how it relates to the PST

Thank You

s21

From: CTBTaxQuestions FIN:EX
Sent: Tuesday, April 30, 2013 1:42 PM
To: s21
Subject: TRIM: RE: Funeral homes and pst

Thank you for your inquiry. We apologize for the delay in responding. We are experiencing a high volume of requests.

British Columbia's provincial sales tax (PST) is now in effect at a general tax rate of seven percent.

Do we charge and collect PST on merchandise selected by our clients?

You charge and collect PST on taxable goods when they are ultimately delivered to a purchaser. We apologize for any confusion that the [*What's Taxable under the PST and What's Not?*](#) list may have caused in this regard. We have updated the list to clarify the application of PST. The Ministry is currently developing additional PST bulletins on a wide range of important topics and a PST bulletin for providers of funeral services will be available in future.

Goods are considered to be delivered to the purchaser of a funeral, memorial, cremation, or similar service in all cases unless the purchaser has no right or power over the good. For example,

Goods delivered to a purchaser: charge and collect PST

- The purchaser selects an urn or a coffin and the urn or coffin will be interred in a columbarium, grave, or other resting place.
- The purchaser selects flowers, and may take the flowers home or place them at the resting place of the urn or coffin.
- The purchaser selects printed programmes, books of condolence, or similar items.

Goods not delivered to a purchaser: service provider pays PST

- The service provider furnishes a container for cremation and the container is consumed in the cremation process.
- The purchaser selects flowers to decorate the service provider's location, but the flowers remain the property of the service provider.

Additionally, certain items associated with funeral, memorial, cremation, and similar services cease to be personal property upon installation. If you supply and install (or have a contractor install) such items, you pay PST on your cost to acquire the items and your client does not pay PST on charges for the items or their installation. Examples of such items include grave liners, grave markers, and memorial sculptures that are installed into real property.

You can access the legislation and regulations at the following links:

- [Provincial Sales Tax Act](#)
- [Provincial Sales Tax Exemption and Refund Regulation](#)
- [Provincial Sales Tax Regulation](#)

If you have further questions, please contact our phone staff at 1-877-388-4440. Phone staff are available from 8:00am to 6:00pm, Monday to Friday.

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Ministry of Finance
www.gov.bc.ca/consumertaxes

From: s21
Sent: Wednesday, March 27, 2013 2:24 PM
To: CTBTaxQuestions FIN:EX
Subject: Funeral homes and pst

Hi

We have a couple of funeral homes and would like to know what is and what is not taxable to our clients. We are getting different answers and would like something definitive. In your bulletin on “What is taxable and what is not” it is stated that coffins and urns are taxable if sold separately We need to know what that means. Provincial law states we must itemize our contracts that means all merchandise purchased by our clients is not included in the “Service or Professional Fee” Do we charge PST on merchandise selected by our clients or not?

s21

From: CTBTaxQuestions FIN:EX
Sent: Monday, April 1, 2013 5:41 PM
To: s21
Subject: TRIM: RE: pst

Thank you for your inquiry. We apologize for the delay in responding. We are experiencing a high volume of requests.

British Columbia's provincial sales tax (PST) is now in effect at a general tax rate of seven percent. Unofficial consolidated versions of the *Provincial Sales Tax Act* (PSTA), the Provincial Sales Tax Regulation (PSTR) and the Provincial Sales Tax Exemption and Refund Regulation (PSTERR) are available on our [website](#).

Services provided to an individual, including cremation services, are not subject to PST. Funeral services are also exempt from PST.

If tangible goods such as caskets and urns are used to provide funeral or cremation services, the provider of the services must pay the PST on those items. If they are sold separately from the services, the purchaser must pay the PST.

You can access an unofficial consolidated version of the [Provincial Sales Tax Act](#), the [Provincial Sales Tax Regulation](#), and the [Provincial Sales Tax Exemption and Refund Regulation](#) on the Ministry of Finance website.

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Ministry of Finance
www.gov.bc.ca/consumertaxes

From: s21
Sent: March 28, 2013 3:58 PM
To: CTBTaxQuestions FIN:EX
Subject: pst

Hi there, I'm sure you're busy but I manage a funeral home and I would like to know what items and services are pst exempt or pst taxable.

Caskets and Urns are our main sales, but I don't know if I should be charging pst. I hope you can help.

Thanks very much

s21

ps. I'm from Alberta, and managing our location in B.C for a month and just found out about this change, so totally got caught off guard, otherwise I would have emailed you earlier. thanks again.

From: CTBTaxQuestions FIN:EX
Sent: Monday, May 6, 2013 8:32 AM
To: s21
Subject: TRIM: RE: Cemetery and Funeral services

Thank you for your inquiry. We apologize for the delay in responding. We are experiencing a high volume of requests.

British Columbia's provincial sales tax (PST) is now in effect at a general tax rate of seven percent.

Do we charge and collect PST on merchandise selected by our clients?

You charge and collect PST on taxable goods when they are ultimately delivered to a purchaser. The Ministry is currently developing additional PST bulletins on a wide range of important topics and a PST bulletin for providers of funeral services will be available in future.

Goods are considered to be delivered to the purchaser of a funeral, memorial, cremation, or similar service in all cases unless the purchaser has no right or power over the good. For example,

Goods delivered to a purchaser: charge and collect PST

- The purchaser selects an urn or a coffin and the urn or coffin will be interred in a columbarium, grave, or other resting place.
- The purchaser selects flowers, and may take the flowers home or place them at the resting place of the urn or coffin.
- The purchaser selects printed programmes, books of condolence, or similar items.

Goods not delivered to a purchaser: service provider pays PST

- The service provider furnishes a container for cremation and the container is consumed in the cremation process.
- The purchaser selects flowers to decorate the service provider's location, but the flowers remain the property of the service provider.

Additionally, certain items associated with funeral, memorial, cremation, and similar services cease to be personal property upon installation. If you supply and install (or have a contractor install) such items, you pay PST on your cost to acquire the items and your client does not pay PST on charges for the items or their installation. Examples of such items include grave liners, grave markers, and memorial sculptures that are installed into real property.

Please note that we cannot provide advice on the application of the Harmonized Sales Tax (HST)/Goods and Services Tax (GST), as that is a federal sales tax. The CRA is responsible for administering the GST. For questions concerning the application of the GST, please visit the

CRA's dedicated GST/HST web pages at <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/menu-eng.html> or call the CRA at 1-800-959-5525.

You can access the legislation and regulations at the following links:

- [Provincial Sales Tax Act](#)
- [Provincial Sales Tax Exemption and Refund Regulation](#)
- [Provincial Sales Tax Regulation](#)

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Ministry of Finance
www.gov.bc.ca/consumertaxes

From: s21
Sent: Thursday, March 14, 2013 2:49 PM
To: CTBTaxQuestions FIN:EX
Subject: Cemetery and Funeral services

Hello,
I am looking for clarification and specifics on purchases made at a cemetery, what is charged PST and what also gets charged GST?
Is there a link to find out?
Thank you for your attention to this matter,

s21

From: CTBTaxQuestions FIN:EX
Sent: Wednesday, October 9, 2013 8:51 PM
To: s21
Subject: TRIM: RE: Exemption certificate? for funeral service provider

Thank you for your inquiry. We apologize for the delay in responding. We are experiencing a very high volume of requests.

British Columbia's provincial sales tax (PST) is now in effect at a general tax rate of seven percent. You can access the legislation and regulations at the following links:

- [Provincial Sales Tax Act](#) (PSTA)
- [Provincial Sales Tax Exemption and Refund Regulation](#) (PSTERR)
- [Provincial Sales Tax Regulation](#) (PSTR)

PST applies to sales and leases of tangible personal property (TPP), software, related services, legal services, telecommunication services, and accommodation.

The fee for arranging the funeral service itself is not subject to PST. You charge and collect PST on taxable goods when they are ultimately delivered to a purchaser.

Goods are considered to be delivered to the purchaser of a funeral, memorial, cremation, or similar service in all cases unless the purchaser has no right or power over the good.

Goods delivered to a purchaser: charge and collect PST

- The purchaser selects an urn or a coffin and the urn or coffin will be interred in a columbarium, grave, or other resting place.
- The purchaser selects flowers, and may take the flowers home or place them at the resting place of the urn or coffin.
- The purchaser selects printed programmes, books of condolence, or similar items.

Goods not delivered to a purchaser: service provider pays PST

- The service provider furnishes a container for cremation and the container is consumed in the cremation process.
- The purchaser selects flowers to decorate the service provider's location, but the flowers remain the property of the service provider.
- Additionally, certain items associated with funeral, memorial, cremation, and similar services cease to be personal property upon installation. If you supply and install (or have a contractor install) such items, you pay PST on your cost to acquire the items and your client does not pay PST on charges for the items or their installation. Examples of

such items include grave liners, grave markers, and memorial sculptures that are installed into real property.

If you have further questions, please contact our phone staff at 1-877-388-4440. Phone staff are available from 8:30am to 4:30pm, Monday to Friday.

To receive updates about the re-implementation of the PST, please visit the following web page and click the button to **“Subscribe To Receive Updates”** which is located near the top right of the page.

More information on British Columbia’s return to the PST, including information on transitional provisions, registration information and collecting and remitting the PST, can be found in a new series of **PST Bulletins and Notices**. In addition, please see our **Forms Page** and **Small Business Guide to PST**.

This correspondence describes how the Ministry interprets the relevant tax provisions for information purposes only. This response may be impacted by variations in circumstance, subsequent changes to legislation or subsequent court decisions. The Ministry is not responsible for updating this response if there are any subsequent changes to the law. This response is provided as an aid to understanding the legislation and is not intended to replace the legislation.

Rulings and Interpretations Team
Ministry of Finance
www.gov.bc.ca/consumertaxes

From: s21
Sent: Tuesday, August 20, 2013 3:59 PM
To: CTBTaxQuestions FIN:EX
Subject: Exemption certificate? for funeral service provider

Good afternoon

I am asking on behalf of a client that provides Funeral Services here in BC. From your document “What’s taxable under the PST and What’s Not”, we have determined that funeral services are an exempt activity. Please could you confirm if this exempt activity requires the client to complete form FIN 490 “Certificate of General Exemption” for their vendors.

With thanks,

s21

s21