

**From:** [CTBTaxQuestions FIN:EX](#)  
**To:** s.21  
**Subject:**  
**Date:** August 10, 2020 11:35:04 AM

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Thank you for your inquiry.

If the supplier of the natural gas charges you for both the natural gas and for delivery the entire cost is subject to provincial sales tax (PST).

PST must be calculated on the total purchase price paid by the purchaser for taxable goods, unless a specific exemption applies. The total purchase price includes:

- The value of any services accepted by the seller on account of the purchase price
- Any charges for financing, interest, customs and excise
- Any delivery charges (including shipping and handling) incurred at or before the time that title to the goods transfers to the purchaser

If the supplier is charging for delivery and organizes the delivery **s.21**

the delivery charges form part of the purchase price. However, if the purchaser organizes the delivery and pays the transportation company for the delivery of the purchased goods the separate transportation charges are not subject to PST.

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For additional information, please see [Bulletin PST 302, \*Delivery Charges\*](#) and [Bulletin PST 203, \*Energy and Energy Conservation\*](#).

More information on British Columbia's PST, including registration, and collecting and remitting the PST, can be found in a series of [PST Bulletins and Notices](#), and the [Small Business Guide to PST](#). Our [Forms Page](#) contains exemptions certificates and forms related to registration, applying for a refund, and self-assessing the PST.

For additional information, including free interactive webinars, informational videos and upcoming events, please visit the [PST Outreach](#) webpage. To receive updates about legislative changes and new public information, please "[Subscribe To Receive Updates](#)."

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Rulings and Interpretations Team

Ministry of Finance

[www.gov.bc.ca/consumertaxes](http://www.gov.bc.ca/consumertaxes)

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