



GST & PST Quick Guide (BC)

The basics of sales tax for BC small businesses.

GST/HST

- 5% GST applies in BC
- Register once revenue tops \$30,000 over 4 quarters
- You may register voluntarily earlier
- Charge GST on taxable sales
- Claim input tax credits on business purchases
- File monthly, quarterly, or annually

PST (BC)

- 7% PST on most goods & some services
- Register with eTaxBC
- Charge PST on taxable sales
- PST is not recoverable like GST
- File on your assigned frequency

GOOD PRACTICE

- Keep GST/PST amounts set aside
- Reconcile sales tax monthly
- Keep all tax invoices
- Confirm taxable vs exempt with us

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