

B.C. PST



Goods purchased or leased in B.C.



Goods brought, sent, or delivered into B.C.



Legal services



Services to tangible personal property such as vehicle maintenance, computer repair, and furniture restoration



Telecommunication services



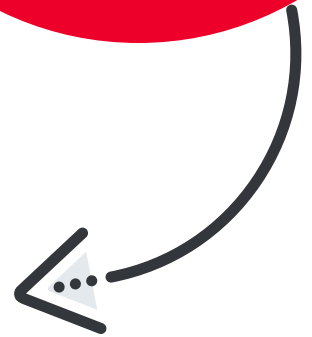
Software



Short-term accommodation



Gifts of vehicles, boats and aircraft



Food for human consumption (e.g. groceries, restaurant meals)



Sales and rentals of real property (e.g. house, commercial property)



Personal services like haircuts and dry cleaning



Courier and mail services



Admissions and memberships



Professional services (other than legal)



Transportation fares (e.g. bus, train, ferry, airline)



Work-related safety equipment