

Policy & Compliance PST Fact Sheet






What is Taxable?

Taxable GOODS

RST** applies to all purchases/sales of Tangible Personal Property, unless there is a specific exemption.






Definition: Tangible Personal Property (TPP) is anything that can be seen, weighed, measured, felt, or touched; that is, anything that we can perceive with our senses. It also includes computer programs, natural gas and manufactured gas.

Some examples of specific exemptions Include:


-  **Goods for resale**
-  **Supply and install of real property**
-  **Qualifying components of firefighting vehicles**
-  **Consumables used in water treatment**
-  **Library books**


Taxable SERVICES

Only certain services are taxable in Ontario. They are:

-  **Telecommunication services (telephone, cable, pay television)**
-  **Accommodation for less than one month (hotels, motels, bed and breakfasts)**
-  **Labour provided to install, assemble, dismantle, adjust, repair or maintain tangible personal property and labour provided to install, configure, modify or upgrade a computer program**
-  **Contracts for the service, maintenance or warranty of tangible personal property, including a computer program**
-  **Commercial parking**

Contact info:


Policy & Compliance
Senior Business Consultant – Comm. Tax

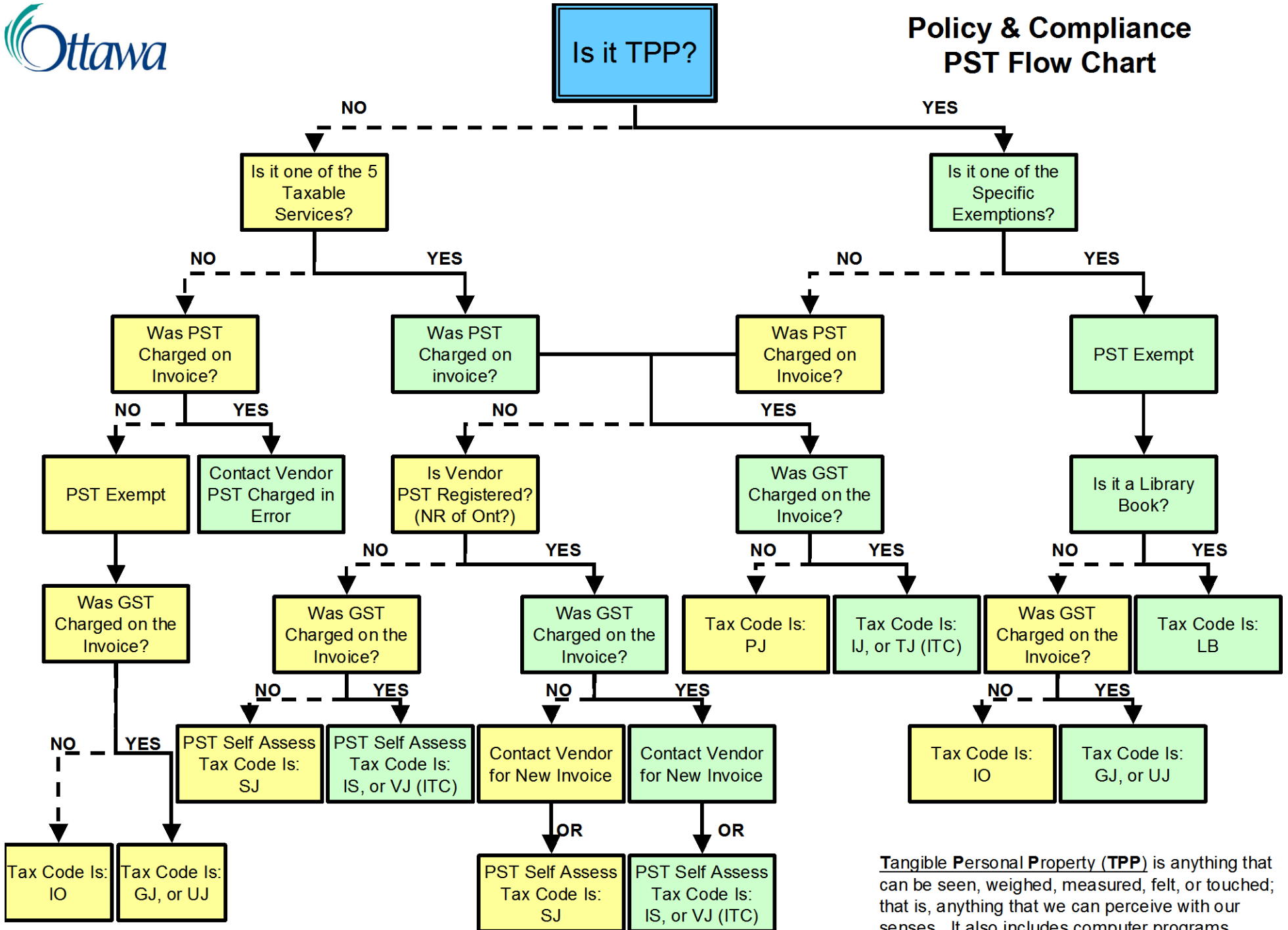

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**PST aka – RST, ORST & OST

**Provincial Sales Tax, Retail Sales Tax, Ontario Retail Sales Tax & Ontario Sales Tax



Policy & Compliance PST Flow Chart



Tangible Personal Property (TPP) is anything that can be seen, weighed, measured, felt, or touched; that is, anything that we can perceive with our senses. It also includes computer programs, natural gas and manufactured gas.

Policy & Compliance PST Flow Chart

Specific Exemptions:

Some examples of specific exemptions Include:



Goods for resale



Supply and install of real property



Qualifying components of firefighting vehicles



Consumables used in water treatment




Library books


Please refer to Policy & Compliance contacts for additional information on specific exemptions

Tax Codes:

Tx	Description
A0	A/R, GST and PST exempt
AJ	A/R, GST and PST applied
BJ	A/R, GST applied, no PST
CJ	A/R, PST applied, no GST
DJ	GST only on OC Transpo commissions
GJ	A/P, GST applied (mun.rebate), PST exempt
I0	A/P, Exempt from GST & PST
IJ	A/P, GST applied (mun. rebate), PST applied
IS	A/P, GST applied (mun. rebate), PST self assessed
LB	A/P, Library Books Only (GST ITC, no PST)
PJ	A/P, GST exempt, PST applied
SJ	A/P, Self assess PST only
TJ	A/P, GST applied (ITC rebate), PST applied
UJ	A/P, GST applied (ITC rebate), no PST
VJ	A/P GST applied (ITC rebate), PST self assess

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