

Ministry of Finance

Tax Notice



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www.fin.gov.bc.ca/rev.htm

Notice to Parking Sellers in the South Coast British Columbia Transportation Service Region

Social Service Tax Act

Effective January 1, 2010, the provincial sales tax (PST) rate on the purchase price of parking rights will increase from 7% to 21%. This applies to the South Coast British Columbia transportation region.

If you sell taxable parking in this region, you must charge PST on the purchase price of the parking at the rate of 21% beginning January 1, 2010.

If your customer has pre-paid for a period of parking that straddles January 1, you will need to charge your customer for any additional PST owing. For example, if you sold pre-paid parking to a customer for November and December 2009, and January 2010, you will be required to collect the additional tax due for the month of January from that customer.

For general information on how PST applies to parking, please see [Bulletin SST 105](#), *Motor Vehicle Parking*.

Further Information

The PST rate for taxable parking in the South Coast British Columbia transportation service region is set by the South Coast British Columbia Transportation Authority (Translink). For more information about Translink, please see their website at www.translink.ca

A copy of the South Coast British Columbia Transportation Authority Parking Sales Tax Bylaw is available at www.translink.ca/en/About-TransLink/TransLink-Governance-and-Board/Bylaws.aspx

For information on calculating the Goods and Services Tax (GST), please see the Canada Revenue Agency website at www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/menu-eng.html

If you have any questions about how PST applies to parking, please call us at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440, or e-mail your questions to CTBTaxQuestions@gov.bc.ca

You can also find information on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/consumer_taxes.htm

The information in this notice is for your convenience and guidance and is not a replacement for the legislation. The *Social Service Tax Act* and Regulations are on our website at www.sbr.gov.bc.ca/business/Consumer_Taxes/Provincial_Sales_Tax/legislation.htm