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Point-of-sale rebates for B.C. harmonized sales tax

December 8, 2009

On November 16, 2009, British Columbia released additional information on the point-of-sale rebates for the B.C. component of the harmonized sales tax (HST). The rebates are intended to provide relief from the B.C. component of HST on the following items: motor fuels, books, children's clothing, children's footwear, children's car seats and car booster seats, children's diapers, and feminine hygiene products.

General rule

The point-of-sale rebates will generally be automatically provided by the vendor when a person purchases a designated item. The vendor will only collect the 5% federal component of the HST on the designated items. The point-of-sale rebate does not need to be shown separately on the invoice or cash register receipt. Instead, simply the net 5% HST can be shown.

The point-of-sale rebate will be available at any point in the supply chain and will also include internet sales and imports of designated items.

Designated items

Below is the summary of the designated items eligible for point-of-sale rebates as outlined in the notice:

	Qualified items for rebate	Non-qualified items for rebate
Motor fuels	<ul style="list-style-type: none"> Gasoline-type fuels, including ethanol-gasoline blends Diesel, bio-diesel, bio-diesel blends (not including heavy fuel oil), and aircraft fuel (including aviation gasoline and jet fuel) 	<ul style="list-style-type: none"> Heating oil and furnace oil Heavy fuel oil, including marine bunker fuel (or bunker oil) Hydrogen Kerosene (excluding jet fuel) Natural gas and natural gas liquids (e.g., liquefied natural gas) Propane and liquefied petroleum gas
Books	<ul style="list-style-type: none"> A printed book or an update of a printed book An audio recording all or substantially all of which is a spoken reading of a printed book (an "audio book") A bound or unbound printed version of scripture of any religion A printed book and a read-only medium (such as a CD-ROM) sold together as a single package A printed book and a read-only medium and/or a right to access a web site sold together as a single package, which is specially designed for students enrolled in a qualifying course 	<ul style="list-style-type: none"> A newspaper, magazine or periodical A sales catalogue, a price list or advertising material A warranty booklet or an owner's manual A book designed primarily for writing on, a colouring book A cut-out book or a press-out book An agenda, calendar, syllabus or timetable A directory, an assemblage of charts or an assemblage of street or road maps A rate book An assemblage of blueprints, patterns, or stencils

Children's clothing	<ul style="list-style-type: none"> • Garments designed for babies, including baby bibs, bunting blankets, and receiving blankets • Children's garments in sizes up to and including girls' Canada Standard Size 16 and boys' Canada Standard Size 20 or garments designated for boys or girls in sizes small, medium or large • Children's hosiery or stretchy socks, hats, scarves, gloves, and mittens in sizes and styles designated for children 	<ul style="list-style-type: none"> • Adult sized clothing, even if purchased for a child • Costumes • Clothing and accessories designed to prevent bodily injury (e.g., sports protective equipment)
Children's footwear	<ul style="list-style-type: none"> • Footwear designed for babies • Footwear for girls in sizes up to and including girls' size 6 • Footwear for boys in sizes up to and including boys' size 6 • Footwear without a numerical size that is designated for boys or girls in size small, medium or large 	<ul style="list-style-type: none"> • Adult sized footwear (i.e., in sizes greater than 6), even if purchased for a child • Cleats, skates, rollerblades, ski-boots or similar footwear • Footwear designed to prevent bodily injury
Children's diapers	<ul style="list-style-type: none"> • Diapers that are designed for babies and children • Cloth and disposable diapers • Diaper inserts and liners, rubber pants, and training pants 	<ul style="list-style-type: none"> • N/A
Children's car seats and car booster seats	<ul style="list-style-type: none"> • Restraint systems or booster cushions that conform with Transport Canada's safety requirements for Standards 213, 213.1, 213.2 and 213.5, as described under the federal Motor Vehicle Safety Act 	<ul style="list-style-type: none"> • Travel systems, which are combination stroller, carrier, and car seat sold in a single package
Feminine hygiene products	<ul style="list-style-type: none"> • Sanitary napkins • Tampons • Sanitary belts 	<ul style="list-style-type: none"> • N/A

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