antei

JURISDICTION GUIDE

Canada BC

# British Columbia gst + pst

What software companies need to know about GST + PST in British Columbia: registration, taxability of digital services, rates and filing.

BC Ministry of Finance

AT A GLANCE

## British Columbia at a glance

| | |
|---|---|
| Country | **Canada** |
| Tax type | **GST + PST** |
| Rate | **5% + 7%** |
| Registration threshold | **CAD 10,000 (sales into the province (pst))** |
| SaaS taxable | **Yes** |
| Filing frequency | **Monthly, quarterly or annual** |
| Tax authority | **BC Ministry of Finance** |

BY CUSTOMER

## How tax applies to who you sell to

| | |
|---|---|
| Businesses (B2B) | Charge GST/HST and any provincial tax unless the customer is registered and the supply qualifies for relief. |
| Consumers (B2C) | Charge GST/HST and any provincial tax based on where the consumer is located. |
| Government (B2G) | Government bodies may be exempt from some taxes; confirm the buyer's status before invoicing. |

STEP BY STEP

## What to do, in order

### 1 Confirm GST/HST registration

Check whether you must register for GST/HST, including under the simplified regime for non-residents.

HOW ANTEI HELPS

Tracks your sales against the registration threshold.

### 2 Check provincial tax registration

Confirm whether the province requires a separate provincial sales tax registration.

HOW ANTEI HELPS

Identifies provincial registrations you need.

### 3 Charge the right combination of taxes

Apply GST, HST or GST plus provincial tax based on where the customer is.

HOW ANTEI HELPS

Calculates the right combination for every transaction.

### 4 Issue compliant invoices

Show the taxes and registration numbers the rules require.

HOW ANTEI HELPS

Generates compliant invoices.

### 5 File returns and remit tax

File federal and provincial returns on their schedules and remit tax.

HOW ANTEI HELPS

Prepares, files and remits returns on schedule.

### 6 Monitor changes

Track rate changes and rule updates.

HOW ANTEI HELPS

Alerts you to changes and manages notices.

CHECKLIST

## Are you ready?

- [ ] Confirm where you have nexus or a registration obligation, and from which date.
- [ ] Register with each tax authority before you start charging tax.
- [ ] Set the right tax treatment for business, consumer and government customers.
- [ ] Show tax correctly on invoices and keep tax ID evidence for exempt sales.
- [ ] File returns and pay on time, at the frequency each authority sets.
- [ ] Assign owners for rule changes, notices and reconciliations.

### Get this done with Antei

Antei monitors thresholds, registers, calculates, files and reconciles indirect tax across every market you sell into. Book a demo at antei.com.

This guide is general information, reviewed recently. Rules change and depend on your facts, so confirm your position with Antei or your tax adviser before acting.