

Oil and Gas Industry – Service Providers and Contractors

Social Service Tax Act

Do you provide services to the oil and gas industry?

Do you know when tax applies?

This bulletin provides specific tax information to help service providers in the oil and gas industry understand how the social service tax, also called the provincial sales tax (PST), applies to their businesses.

For general PST information that applies to all businesses, such as who needs to register, when general exemptions apply, and how to charge and collect the PST, please read our [Small Business Guide to Provincial Sales Tax \(PST\)](#).

You will find specific tax information for other sectors of the oil and gas industry in the following bulletins:

Bulletin SST 055, *Oil and Gas Industry—Producers and Processors*

Bulletin SST 127, *Oil and Gas Industry—Exploration, Discovery and Development*

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Machinery and Equipment Exemption

If you, for commercial purposes, regularly engage in the exploration, discovery, or development of petroleum and natural gas deposits, you may be eligible for exemption on the purchase or lease of qualifying machinery and equipment used exclusively in such activities. Service providers are eligible for this exemption. Contractors installing for an eligible person, under a lump sum (fixed price) contract, qualifying equipment or machinery used for an eligible purpose are also eligible for this exemption.

Regularly engage means that the activity is undertaken on a routine basis. This could be full-time, seasonally or on some other part-time basis.

Use exclusively means that qualifying machinery and equipment is used over 90% in the exploration, discovery or development of petroleum and natural gas deposits.

You may measure exclusively in a number of different ways. It depends on the nature of the machinery or equipment. You may measure it in time, volume or some other measurement that is appropriate for that particular type of equipment.

In some cases, you may use the machinery or equipment seasonally or during specific phases in the exploration, discovery or development process. When this happens, the time when the machinery or equipment is idle or in storage is not considered use.

Determining Eligibility for Exemptions

You may not always know if your customer qualifies for the machinery or equipment exemption, or whether the exempted use occurs.

If we determine later that you should have collected PST, you will not be liable for the uncollected PST, if you have followed these instructions.

- You have a completed certification from the purchaser/lessor. This can be either a *Certificate of Exemption – Production Machinery and Equipment* form ([FIN 453/M](#)), or a ministry-approved certification written or stamped on the purchase order.
- The machinery and equipment in question is clearly identified on the certification document used – invoice, purchase order or a *Certificate of Exemption – Production Machinery and Equipment* form ([FIN 453/M](#)).
- The above documentation is on file.

Items purchased must be eligible for the exemption. For example, the exemption would never apply to building materials, cell phones or office furniture.

What Qualifies as Machinery or Equipment

Cementing equipment, well logging equipment and seismic equipment are all eligible for the machinery or equipment exemptions. Service providers are also eligible for the exemption relating to waste gas disposal (see below).

Vehicles, such as service trucks, and other equipment that are not used directly in a production process, do not receive the machinery and equipment exemption.

The following are eligible machinery and equipment.

- Petroleum and natural gas drilling rigs, including:
 - derricks, substructures, support mats and foundations,
 - circulating systems (mud tanks, mud mixers, discharge and return lines, and separators) and pumps, and
 - cementing equipment and engines, or power plants that are part of a drilling rig, but not transport trucks, vehicles or the automotive units transporting the rig.
- Truck-mounted well service rigs.
- Engines used on truck-mounted drilling rigs and pumps used to perform specific petroleum or natural gas exploration activities, such as drilling or pumping mud or cement.
- Hardware used during the drilling process, such as:
 - drill bits (e.g. tricones or PDCs), drill collars, drill pipes, blowout preventors, casing, tubing, fittings, couplings and thread protectors.
- Equipment used for well logging and drill stem testing, including instrumentation.
- Cementing and fracturing equipment, but not the vehicle or trailer on which the equipment is mounted.
- Machinery and equipment used during the production testing phase, such as:
 - separator vessels, dehydrators and heaters, pressure piping system and its components, flare stacks, pumps and motors.
- Generators located at the well head (includes mobile generators).
- Pipes, regulators, compressors and other related equipment dedicated to the transmission of waste gas, composed primarily of hydrogen and sulphide and carbon dioxide, within a gas processing plant, from a gas processing plant to a well head for the sole purpose of injecting waste gas into a depleted well for permanent disposal.

Geophysical Surveying Equipment

Eligible persons can purchase the following geophysical surveying equipment without paying PST when they use it exclusively in exploration, discovery, or development of petroleum or natural gas.

As such, service providers do not charge PST on services to these items or on parts for these items when purchased or leased by an eligible person. For information on what is not exempt as a part, see the section below, Taxable Goods.

Eligible equipment and machinery include the following items.

- Magnetometers, gradiometers and magnetic susceptibility meters.
- Instruments designed to measure the elements, variations and distortions of the natural gravitational force, including
 - gravity meters
- Field potentiometers, meggers, non-polarizing electrodes and electrical equipment for making measurements in drill holes.
- Equipment for electrical and electromagnetic surveying, including
 - self-potential meters
 - resistivity survey equipment
 - time and frequency domain induced polarization equipment and/or electromagnetic surveying equipment
 - inductive conductivity probes
- Ground penetrating radar equipment and side looking aperture radar.
- Equipment for remote sensing, including
 - ultraviolet lamps and reflectance spectrometers – infrared and hyperspectral
- Instruments and equipment for seismic prospecting, including
 - the recording system
 - seismic instrumentation
 - geophones
 - cables
 - data processing units

- global positioning and navigation systems
 - recorder box, recorder power generators
 - blasting system
 - blaster and controller
 - seismic drilling equipment
 - heli-drills
 - enviro-drills
 - vibrators
 - integrated navigation systems
- Scintillometers, spectral gamma-gamma density and geiger muller counters, gamma-ray spectrometers, potassium gradiometers and other instruments for radioactive methods of geophysical prospecting.
 - Acoustical survey equipment, including
 - sonar
 - side-scanning sonar
 - full wave form sonic loggers
 - Electrical and electronic amplifying devices and electrical thermostats designed to be used with any of the machinery or equipment described above.

Note: ATVs and snowmobiles are taxable even when used to transport personnel and equipment to surveying sites.

For further information on taxable and non-taxable items for geophysical surveying, please see our website www.sbr.gov.bc.ca/ctb/OilandGas.htm

Pollution Control and Waste Management

Eligible petroleum and natural gas processors may purchase or lease machinery and equipment tax-exempt if used exclusively (over 90%) and directly for either pollution control and/or waste management.

There are three conditions, as well as limitations, specific to each exemption. All three conditions must be met.

1. The exemption is open only to manufacturers eligible for the PM&E exemptions or their contractors.

2. The machinery and equipment is used only at an eligible site. For processors, eligible sites are the natural gas processing plant or the petroleum refinery.
3. The pollutants and waste (see limitations below) result from the manufacture of goods.

Pollution control limitations

The machinery and equipment must be used in the detection, prevention, measurement, treatment, reduction or removal of pollutants in water, soil or air.

Waste management limitations

The machinery and equipment must be used to carry refuse or waste from production machinery and equipment, or to exhaust dust or noxious fumes produced by production machinery and equipment. Basic clean-up equipment for a plant does not qualify.

You, as a service provider or contractor, do not charge PST on services to these pollution control and waste management items, or on parts for them when purchased or leased by an eligible person. For information on what is not exempt as a part, see the section below, Taxable Goods.

For further information on taxable and non-taxable items relating to the above sections, please see our website www.sbr.gov.bc.ca/ctb/OilandGas.htm

Parts for Exempt Machinery or Equipment

You do not pay PST on the parts that you use to provide services if they meet the following conditions.

- Effective February 22, 2006, there is no PST on parts purchased or leased by an eligible person to assemble qualifying machinery or equipment. This does not include materials used to make parts (see the section below, Materials Used to Make Parts).
- Effective February 20, 2002, there is no PST on parts leased or purchased for use on exempt machinery or equipment by an eligible person.
- Between July 31, 2001 and February 20, 2002, only parts that by design would likely be used as replacement parts for industrial machinery and equipment were exempt. Generic parts were always taxable prior to February 20, 2002. There is no refund for tax paid parts held in an inventory.

For information on what is not exempt as a part, see the section below, Taxable Goods.

Parts Inventory

If you have a parts inventory of mixed taxable and exempt items, you may make a reasonable estimate of the portion used on exempt machinery or equipment and purchase that portion without paying PST. Reconcile this estimate to your actual usage. If the reconciliation shows you used more parts for taxable purposes than estimated, you pay the PST owing on parts you purchased exempt, but used for taxable purposes.

If you have a PST registration number, send in this additional amount with your regular tax return. If you do not have a PST registration number, you self-assess the PST due using a *Return of Tax due on Taxable Tangible Personal Property by a Purchaser/Seller not Registered under the Social Service Tax Act* form ([FIN 428](#)).

Claiming Exemptions

Provide your supplier with a completed *Certificate of Exemption—Production Machinery and Equipment* form ([FIN 453/M](#)) when you purchase or lease:

- exempt production machinery or equipment, or
- parts or taxable services for exempt machinery or equipment.

This requirement applies whether you are registered or not registered as a vendor. There is an option of using an alternative approved certification (see below in this section).

You complete all parts of the certificate. Where a description of the items purchased or leased is required, you list each type of machinery or equipment. It is not enough to simply state “production machinery and equipment”.

For example, if you are purchasing drill bits, regulators or coiled tubing, you list each as a specific item on the form. If you are purchasing parts for eligible machinery, include what piece of exempt equipment the part is attached to. For example, state “filters or seals used on a circulating system” on the certificate not only “filters or seals”.

When you purchase or lease a large quantity of machinery or equipment, you may attach an itemized list or a copy of the sales invoice to the completed certificate. The invoice must clearly describe the machinery or equipment being purchased or leased and it must indicate which is exempt.

When you are making purchases or leases (rentals) frequently from the same supplier, you may provide one completed certificate to your supplier along with a list of items that you are claiming an exemption for. You can make future exempt purchases/leases of the same items from that supplier based on this same certificate.

You use the *Certificate of Exemption—Production Machinery and Equipment* form (**FIN 453/M**) only for claiming exemption on production machinery, equipment, and related parts and taxable services. It does not replace the *Certificate of Exemption* (**FIN 453**) used to purchase goods for resale, etc.

As an alternative to using the *Certificate of Exemption—Production Machinery and Equipment* form (**FIN 453/M**), you may claim an exemption by stamping or printing a certification on the purchase order.

The purchase order must clearly indicate the purchaser/lessee's name, address, registration number where applicable, and the goods or services being acquired. Stamp or pre-print on the form a certification using the following wording:

Production Machinery and Equipment Exemption:

We certify that the goods and services purchased are eligible for exemption from social service tax under Section 76(1)(k) of the *Social Service Tax Act*, Division 13 of the regulations to the Act.

You may also write to us with suggested alternative wording. We must approve the suggested wording before you use it.

Change of Use

Changing from Exempt to Taxable Use

If you purchase an item exempt and later use that item for a taxable purpose, PST applies from the moment the use changes. You calculate and self-assess PST on the greater of the depreciated value or 50% of the original purchase price.

For information on depreciation rates, please see our website at www.sbr.gov.bc.ca/ctb/DepreciationRates.htm

Changing from Own Use to Sale

If you purchase an item to use in your business and paid PST on the item, but you later sell the item to a customer, you charge the customer PST. If you did not use the item before you sold it, you may qualify for a refund from the ministry.

For more information, please see [Bulletin GEN 008](#), *Refunds of Overpayments of Tax*.

Taxable Goods

Unless exempt, your purchase of machinery, equipment or other goods purchased in the province are taxable. You pay tax on the full purchase price at the time of purchase. If the items are leased, you pay PST on each lease payment either when the lease payment is paid or when the lease payment becomes due under the terms of the lease agreement, whichever is earlier.

You pay PST on the purchase or lease of new or used goods and services that you use in your business, such as stationery, furniture and office equipment.

You pay PST on the total amount that you paid to have goods shipped into British Columbia, including charges for transportation, customs, excise and any other costs, except the goods and services tax (GST).

For example, you pay PST on the items listed below.

- Pipelines used to transport or distribute petroleum or natural gas from a well head to the processing plant or refinery, between processing plants, or to transport marketable products.
- Compressors, valves, fittings, pumps, regulators and related equipment used in transporting or distributing petroleum or natural gas from the well head to the processing plant or refinery, between processing plants, or to transport marketable petroleum or gas.
- Any vehicle designed so that it can be used on a public highway, such as transport trucks, trucks used to transport petroleum and gas products to refineries or processing plants, automotive units on which well servicing equipment (e.g. mobile welders) or cementing and fracturing equipment is mounted but not truck-mounted service rigs.
- Furnishings and machinery or equipment related to the use of a building, and machinery or equipment used in construction.
- Materials used or consumed in the drilling process that are not invoiced separately, such as oil, lubricants, drilling mud, cement and related additives, acid, sand, and nitrogen. If separately stated on the invoice, these are considered goods for resale.
- Own use materials, such as lumber, cleansers, drafting supplies, paint and dynamite.

Materials Used to Make Parts

Materials you use to make parts are not exempt from PST as parts. If you need to modify materials before you are able to use them, **they are not** parts; they are taxable materials, therefore you pay PST on them.

For example, filter bag material you purchase from a roll or in bulk and then cut to size for use on filtration equipment at a gas plant is taxable as material.

Where any modification or manufacturing before use occurs, you are using materials, not exempt parts.

Consumables

Industry often calls consumables, “supplies”. A good consumed or used up in the operation or maintenance of machinery or equipment is a consumable, even if it is necessary for that item’s operation or maintenance.

The following are some examples of consumables.

- Hydraulic fluid in a cylinder is a consumable as it is not attached to or part of the cylinder. The hydraulic fluid retains its separate identity.
- Consumables may be materials or substances actually used or consumed in the servicing process. Examples are KCL fluid added to drilling mud to control pressure or materials, and acid, sand or nitrogen used by a reservoir stimulation contractor that are not invoiced separately. If separately stated on the invoice, these are considered goods for resale.
- Diesel or gasoline not used in an internal combustion engine. Examples are gasoline used as a cleaning agent or diesel used as a lubricant.
- Oxygen or acetylene gas and pipe dope.
- Additives for raw petroleum or natural gas.

Consumables are taxable unless they qualify for another exemption under the Act. Two examples of exempt consumables are water, which is exempt to everyone, or an additive to raw petroleum or natural gas that is a catalyst or direct agent. You will find more about exemptions in the section below, Other Exemptions.

For detailed lists of taxable and non-taxable items for the oil and gas industry, please see our website at www.sbr.gov.bc.ca/ctb/OilandGas.htm

Purchases from Out-of-Province Suppliers

If you purchase or lease taxable goods from an out-of-province supplier, you pay PST on the total amount that you pay to bring the goods into British Columbia, including charges for transportation, customs, excise, and any other costs. You do not include GST, or other provinces' or countries' retail sales tax.

If you have a PST registration number and the supplier does not charge you PST, you self-assess and record the PST due at Step 3 of your next tax return.

If you do not have a PST registration number and the supplier does not charge you PST, you self-assess the PST due using a *Return of Tax Due on Taxable Tangible Personal Property by a Purchaser/Seller not Registered under the Social Service Tax Act* form ([FIN 428](#)). Do this at the time you bring or ship the goods into British Columbia.

For more information, please see [Bulletin SST 043](#), *Goods Purchased from Out-of-Province Suppliers*.

Other Exemptions

Goods Purchased for Resale

You do not pay PST on items you purchase for resale or lease to your customers. For example, if you purchase acid, sand or nitrogen to provide reservoir stimulation and you separately itemize these on your invoice, they would be considered goods for resale.

To purchase items without paying PST, give the supplier your PST registration number.

Manufacturing Services

Businesses that use machinery and equipment to provide services to qualifying manufacturers are eligible for the production machinery and equipment exemption when certain conditions are met.

For more information on manufacturing services where customer-owned materials are being processed, please see [Bulletin SST 054](#), *Manufacturers*.

Service Exemption

You do not pay PST on purchases of parts and materials used in providing services to items that are attached to, and remain with, exempt machinery and equipment.

To purchase the above items without paying PST, give the supplier your PST registration number.

Work-Related Safety Items

You do not pay PST on work-related safety equipment designed to be worn by a worker. For example, self-contained breathing apparatus (SCBAs), hard hats and other protective clothing are exempt. There are also safety items that are exempt to everyone, such as portable fire extinguishers and refills or gas detection monitors.

For more information, please see [Bulletin SST 002, Exemption for Safety Equipment](#).

When to Self-Assess PST

If a supplier does not charge you PST on sales or leases of taxable equipment or supplies that you use to provide services or carry on your business, self-assess the PST due. Examples of taxable items include lubricating oil, anti-freeze, general tools, such as wrenches and hammers, office furnishings and office supplies.

Taxable Services

Generally, you charge PST for services you receive that are related to your customer's goods. This includes services to install, assemble, construct, dismantle, repair, adjust, restore, recondition, refinish or maintain. However, if your customer is eligible for the PM&E exemption, you do not charge PST on services to exempt production machinery and equipment that they purchased or leased.

For information on how to claim this exemption, see the section above, [Claiming Exemptions](#).

You do not charge PST on the following services.

- Exempt machinery or equipment purchased by an eligible person. For example, if you service fracturing equipment for a drilling company, you do not charge your customer PST on the repairs as it is exempt machinery.
- Specifically exempted services, for example, diagnostic services when nothing else is done.
- Scaffolding removal or erection.

- Services performed on fixtures with the exception of services provided to crane systems running on rails, or attached to the ceiling or walls of a building. To determine whether machinery is a fixture, an improvement to real property or goods, please see [Bulletin SST 078](#), *Fixtures*.

All contractors regardless of their location apply PST the same way. As an out-of-province contractor, you may have to pay PST on your equipment depending on the amount of time the equipment is in British Columbia. For more information, see the section below, *Out-of-Province Contractors*.

For more information, please see [Bulletin SST 018](#), *Taxable Services*.

Consulting services

Consulting services do not meet the definition of a taxable service. Therefore, no PST applies. For example, an oilfield drill bit company that sends out a consultant/supervisor to supervise, but provides no hands-on service to a drilling rig is providing a non-taxable consulting service.

Lease with operator

Agreements where the person supplying the equipment also supplies a person to operate the equipment are not leases under the Act.

A lease with operator is a non-taxable service. Therefore, billings for such agreements are not taxable. However, the owner of the equipment pays PST on the purchase price of the equipment. PST does apply to equipment leased (rented) without an operator.

Real property and services

Real property is land and any items permanently attached to land (buildings and structures).

PST does not apply to sales and leases of real property, or on services to real property. For example, PST does not apply to the construction of a lease road associated with drilling a well. Maintenance services, such as grading are also not taxable. The labour is not taxable although the materials used are taxable. Gravel or culverts are examples of taxable materials.

For more information, please see [Bulletin SST 072](#), *Real Property Contractors*.

The following items are improvements to real property when they are installed either on real property (the land) or installed to improve an item attached to real property (buildings and structures). PST applies if the items are sold separately and apart from the land or building, or sold for removal – these sales are sales of goods.

- Oil storage tanks – large capacity for refineries (for example, 170 feet X 55 feet; 120 feet X 40 feet) including lining, coating and insulating.
- Pipelines – buried and surface.
- Gas or oil plant.
- Culverts.
- Well equipment, including downhole equipment such as pumps, rods, and tubing, and surface equipment such as wellheads, pumpjacks, pipelines, pipeline compressors, lineheaters, valves and meters, and separators when permanently affixed.

If you are a contractor supplying cementing and fracturing services to a well, you are supplying services to real property. Services to real property are not taxable; therefore, you do not charge PST on these services. However, you do charge PST on the materials that you sell to your customers under time and materials contracts.

If you build, repair or improve real property for others, please see [Bulletin SST 072](#), *Real Property Contractors*, for information on how PST applies to real property contracts.

Bundled Goods and Services

When a non-taxable good or service is bundled together with a taxable good or service and sold for a single price, you charge PST only on the fair market value of the taxable good or service. However, there are some exceptions if the price is \$500 or less. For details, please see [Bulletin SST 119](#), *Bundled Sales: Taxable and Non-taxable Goods or Services Sold Together for a Single Price*.

When items are not sold together for a single price, you charge PST on the taxable item. For example, if you provide exempted servicing to an oil well and also make a separate sale of chemicals, PST applies to the selling price of the chemicals.

Out-of-Province Contractors

Exempt Goods

If you are eligible for the PM&E exemption, you do not pay PST on exempt machinery and equipment when it is brought into British Columbia for temporary use in the province.

For example, if you are eligible for the exemption and you rent a wireline unit for downhole monitoring or analyzing, you do not pay PST on the lease (rental) as the item is exempt.

You provide a completed and signed *Certificate of Exemption – Production Machinery and Equipment* form ([FIN 453/M](#)) to the person you rent from.

If the machinery or equipment brought into the province does not qualify for the exemption, tax is payable on either the 1/36th formula (in limited cases) or the 1/3rd formula (see below for information on temporary use formulas).

Taxable Goods

Goods are subject to tax when they are brought into the province for use unless they qualify for exemption or for payment of tax on a 1/36th or 1/3rd formula basis.

Out-of-province businesses working in British Columbia pay PST on their equipment and supplies. These include goods purchased in British Columbia as well as the equipment and supplies brought into the province.

PST applies to the equipment's depreciated value at the time of entry into the province for use or 50% of the purchase price, whichever is greater.

The taxable value includes any manufacturing, labour, service, customs, excise, transportation or other costs incurred before use in British Columbia.

You use the *Payment of Tax Due on Equipment, Vehicles and Materials Brought Into British Columbia* form ([FIN 435](#)) to pay the PST.

Goods that do not qualify for exemption or for payment of tax on a temporary use are subject to tax at the time the property is brought into the province for use. For machinery and equipment that qualifies for the temporary use formula, tax is payable on the 1/3rd formula or in limited cases on the 1/36th formula.

The taxable value includes any manufacturing, labour, service, customs and excise, transportation or other costs incurred before use of the property in British Columbia.

Temporary Use Formulas

There are two formulas for calculating PST on temporary use: the 1/36th and 1/3rd formula.

In certain cases, the equipment may be taxable under either formula. You may pay tax using the formula that produces the lesser amount.

1/36th formula

Only the following goods used for petroleum or natural gas exploration or development qualify for the 1/36th formula:

- cementing trucks,
- acid fracturing trucks, including pressure fracturing trucks that produce the same petroleum or gas flow stimulation as acid fracturing trucks, or
- vehicles with permanently mounted seismic recording or well logging equipment.

First entries into the province

If you are eligible to use the 1/36th formula, you determine the equipment's value as follows.

- New equipment purchased outside of British Columbia for temporary use in the province is taxed on 1/36th of the purchase price of the equipment. Tax is payable at the time of first entry into the province. You pay the tax for each month, or portion of a month, that the equipment is in the province.
- Equipment previously used outside the province and brought into British Columbia for temporary use is taxed on 1/36th of the depreciated value to a maximum of 50% of the purchase price. Tax is payable at the time of first entry into the province.

Your purchase price in both cases includes transportation, service, customs, excise, and any other charges you pay prior to use of the good in this province.

Subsequent entries and capital improvements

For all subsequent re-entries of the same equipment into British Columbia, you pay PST on 1/36th of the value established at the first entry of that good into the province. After 36 payments on that equipment, no further PST is due on it.

Capital additions and major repairs

Capital additions or capitalized major repairs made to tax-paid equipment are taxable.

Calculate PST on the first entry value, at the time of first entry. You do not include transportation costs on capital additions or major repairs as these costs were included as part of the purchase price at the time of first entry. There is no subsequent tax on transportation costs.

Repair or storage of equipment under the 1/36th formula

You do not pay PST on equipment that enters British Columbia only for repair and storage, and then is removed from the province.

Once use occurs in British Columbia, the equipment is taxable. You pay PST based on the total time the equipment is in the province.

Repair parts for equipment qualifying for the 1/36th formula

You pay PST on repair parts used to service equipment used in British Columbia. You do not pay PST on repair parts for equipment used only outside of British Columbia.

Equipment qualifying for 1/3rd formula

Machinery and equipment brought into the province for temporary use that does not qualify for exemption as production machinery and equipment, or for payment of tax on the 1/36th formula, may be eligible for payment of tax on the 1/3rd formula. This includes vehicles, trailers, well servicing, road building, and construction equipment.

You cannot use the 1/3rd formula to calculate tax on parts that you bring into the province. You pay PST on the total amount that you paid to bring the goods into British Columbia, including any charges for transportation, customs, excise and any other costs, except the GST.

For more information please see [Bulletin SST 098](#), *Equipment Brought Into the Province for Temporary Use (1/3 Formula)*.

Need more info?

Oil and Gas website: www.sbr.gov.bc.ca/ctb/OilandGas.htm

Telephone (Vancouver): 604 660-4524

Toll-free in Canada: 1 877 388-4440

E-mail: CTBTaxQuestions@gov.bc.ca

The information in this bulletin 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/ctb

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References: *Social Service Tax Act*, Sections 1, 5, 6, 9, 11, 12, 20(1)(a), 24, 76(1)(c), 76(1)(k), 76(6) and 77, and Regulations 2.10, 2.38, 2.45(e), 3.29, 13.1, 13.4, 13.6, 13.9, 13.10, 13.10.2, 13.11, 13.12, 13.13 and 13.14