

Taxidermists

Social Service Tax Act

This bulletin outlines the application of social service tax to purchases and sales by persons engaged in the taxidermy business, and the requirements for registration.

The information in this bulletin is provided for your convenience and guidance and is not a replacement for the legislation. The *Social Service Tax Act* and Regulations can be found on the web at www.gov.bc.ca/sbr

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APPLICATION OF TAX

Retail Sales

When taxidermists sell a skin, head, mounting, or other item that was not provided by a customer, they are considered to have made a retail sale. Tax must be collected on the total charge to the customer. This applies regardless of whether or not the taxidermist has repaired, stuffed, mounted, or otherwise treated the item sold. Materials and supplies that are used for an item that is to be sold at retail are exempt if they are incorporated into and made part of that item.

Taxidermists who make such retail sales are required to be registered as vendors with the Consumer Taxation Branch. They may obtain products for resale without payment of tax by quoting their registration number to their suppliers. When taxidermists purchase a product for resale and subsequently use it in performing their service, they must self-assess the tax due on their purchase price of the product and remit this amount with their next tax return.

Businesses that provide services and make retail sales occasionally sell products at retail that were originally purchased for business use. In such cases, tax must be collected from the customer on the full sale price and remitted to the Minister of Finance. If the business had not used the product

before the sale to the customer, the business may apply to the Consumer Taxation Branch for a refund of the tax paid on its purchase of the product.

Taxidermy Services

Charges for taxidermy services only, where the customer provides the item to be preserved, are not subject to the tax.

However, taxidermists are required to pay tax on all equipment, materials, and supplies used in performing their service. If such products are acquired without payment of social service tax, the taxidermists are responsible for remitting the tax due on the purchase price. If the products are acquired from an out-of-province supplier, tax must be calculated on the total cost, including charges for customs, excise, transportation, or any other costs (not including GST) incurred prior to use in the province.

Taxable Services

Social service tax applies to taxable services purchased in British Columbia. A taxable service is defined as any service to install, assemble, dismantle, repair, restore, recondition, refinish, or maintain tangible personal property. Repairing a customer's stuffed and mounted animal qualifies as a taxable service and is subject to the tax.

Purchases Or Leases For Business Use

All businesses operating in British Columbia are required to pay social service tax on equipment, furnishings, and supplies that are purchased or leased for their own use. This includes desks, tables, cash registers, file cabinets, storage cabinets, display cases, stationery, tools, and similar items.

REGISTRATION REQUIREMENTS

Registration and Tax Returns

Taxidermists who make taxable retail sales are required to be registered as vendors. For information on registration requirements, please refer to [Bulletin SST 044](#), *Do You Need To Register As A Vendor?*

Taxidermists who do not normally make taxable retail sales are not required to be registered as vendors. However, they are required to collect and remit tax on all taxable sales. The *Social Service Tax Return* form ([FIN 400](#)), which has instructions for remitting the tax due, may be obtained from any Consumer Taxation Branch or Government Agents office. The form is also available from the branch's website at www.sbr.gov.bc.ca/ctb

NEED MORE INFO?

This bulletin is provided for convenience and guidance. If you still have questions call us at 604 660-4524 in Vancouver or toll-free at 1 877 388-4440 elsewhere in Canada or refer to the legislation.

Information is also on the web at www.gov.bc.ca/sbr While there, you can subscribe to our free electronic update service.

References: *Social Service Tax Act*, Sections 1, 40, 76(1)(c), 92, 93 and Regulation 2.45