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1. Effective Date

- 1.1 This policy is effective on **24 November 2023**.
- 1.2 This policy replaces all previous Department of National Defence (DND)/Canadian Armed Forces (CAF) financial management (FM) policy instruments related to provincial sales tax (PST), Quebec Sales Tax (QST) and other provincial taxes and fees (PTF) listed in Appendix C.
- 1.3 The policy was approved by the Assistant Deputy Minister, Finance (ADM(Fin)) on **24 November 2023**.

2. Application

- 2.1 This policy applies to DND/CAF when charging, collecting, remitting and paying provincial sales tax (PST), Quebec Sales Tax (QST) or other provincial taxes and fees (PTF) incurred due to the sale or purchase of taxable goods or services by the department in Canada.

3. Context

- 3.1 Due to the nature and complexity of its programs, the department and the CAF are faced with unique situations that may not be addressed or fully articulated under the Treasury Board (TB) Directive on Payments, the TB Summary of Reciprocal Taxation Agreements (RTA) with Provinces and Territories, and the TB Guide to Collecting and Paying Federal and Provincial Sales Taxes. This policy is required to outline and explain the DND/CAF PST, QST and PTF policies and practices in these circumstances and does not generally repeat any of the information in the TB Directive on Payments, the TB Summary of Reciprocal Taxation Agreements with Provinces and Territories, and the TB Guide to Collecting and Paying Federal and Provincial Sales Taxes.
- 3.2 Accordingly, this policy must be applied in conjunction with and after reading the following:
 - [TB Directive on Payments](#)
 - [TB Summary of Reciprocal Taxation Agreements with Provinces and Territories](#)
 - [TB Guide to Collecting and Paying Federal and Provincial Sales Taxes](#)
- 3.3 This policy does not address the following topics:
 - Goods and Services Tax (GST) and Harmonized Sales Tax (HST), (See [FAM Chapter 1024-1, Taxes – Goods and Services Tax \(GST\)/Harmonized Sales Tax \(HST\)](#));
 - Other taxes or fees established under federal legislation, including federal fuel taxes imposed under the Excise Tax Act (ETA) and the fuel charge under the Greenhouse Gas Pollution Pricing Act.

- 3.4 This FAM Chapter does not apply to non-public property (NPP) activities using non-public funds (NPF), which is a separate and distinct entity from DND/CAF for PST, QST and/or PTF purposes. For the application of NPP, see [Defence Administrative Order and Directive \(DAOD\) 9003-1](#).
- 3.5 All financial documentation supporting the transactions must be retained for six years from the end of the fiscal year in which the transaction takes place. When an accounts receivable is created, all documentation is retained until the account is cleared. When a criminal disciplinary or recovery action is taken, all documentation must be retained and protected for six fiscal years after the process is completed.
- 3.6 See Appendix A for the definitions applicable to this policy and a list of acronyms used.

4. Objectives and Expected Results

- 4.1 The objectives of this policy are to:
- Identify the DND/CAF key stakeholders involved with PST, QST and PTF, and outline their roles and responsibilities; and
 - State and explain the DND/CAF FM policies for PST, QST and PTF that are not addressed in the TB Directive on Payments, TB Summary of Reciprocal Taxation Agreements with Provinces and Territories, and TB Guide to Collecting and Paying Federal and Provincial Sales Taxes.
- 4.2 The expected results of implementing this policy are:
- Effective governance, oversight, and internal controls over PST, QST and PTF;
 - Key DND/CAF stakeholders are aware of and understand their roles and responsibilities with respect to PST, QST and PTF; and
 - PST, QST and PTF are managed in accordance with TB policy and provincial legislation.

5. Requirements

DND/CAF as a Purchaser

Provincial Sales Tax

- 5.1 As a purchaser, DND is exempt from paying PST (except in Quebec) where permitted under the federal/provincial reciprocal taxation agreements. To claim an exemption, the purchaser (i.e. Responsibility Centre Manager (RC Manager)) is required to provide an exemption certificate or an exemption number to the vendor in accordance with the federal and provincial requirements. A list of the provincial exemption numbers and certificates are available in Appendix B.
- 5.2 DND is restricted in the use of the PST exemption to the following circumstances:

National Defence – Assistant Deputy Minister (Finance)
Financial Administration Manual (FAM) Chapter 1024-2 Provincial Sales Taxes, Quebec
Sales Tax and Other Provincial Taxes and Fees

- Where the goods and/or services are purchased and paid for directly by DND in the name of Canada, and payment is made to the supplier by way of Receiver General cheque, departmental credit card (excluding individual designated travel card) or direct fund transfer; and
 - Under a motor vehicle fleet maintenance agreement, in which case a contractor can claim the exemption when purchases and payments related to the agreement are made on behalf of DND.
- 5.3 The use of the PST exemption is prohibited in any other circumstance. This includes, but is not limited to the following circumstances:
- Where payment is by way of petty cash;
 - Third-party purchases made by DND employees or CAF members;
 - Third-party purchases made by a contractor or vendor;
 - Purchases using a Specified Purpose Account (SPA) monies (other than a deferred revenue SPA or where SPA funds were received directly from a province or territory).
- 5.4 Under no circumstance is a DND employee/CAF member permitted to use the PST exemption certificate or PST exemption number to claim an exemption for personal purchases, including purchases that will be subsequently reimbursed by DND.

Quebec Sales Tax

- 5.5 As a purchaser, DND is required to pay QST on the purchase of taxable goods or services made by a QST registrant (or deemed QST registrant) in the province of Quebec as determined by the place of supply rules.
- 5.6 The QST paid or payable on a taxable supply acquired directly by DND is recorded and charged to DND's QST Refundable Advance Account (QST RAA) by the purchaser (i.e. RC Manager). The amount recorded in the QST RAA must be submitted on a monthly basis by ADM(Fin) to the Receiver General. The Receiver General records and recovers the QST from the Province of Quebec through the QST rebate process.
- 5.7 The QST deemed paid on the reimbursement or allowances (i.e. meal allowances, daily incidentals and standard kilometric rates) paid to a DND employee/CAF member while on government business may be charged to the QST RAA in accordance with the methodology and restrictions established by the province of Quebec.
- 5.8 DND is not subject to the self-assessment provisions of QST.
- 5.9 DND will not apply for any refund, rebate, or remission of any QST paid or QST reimbursed to third parties that is available under the Quebec provincial program.

Provincial Tax and Fees (PTF)

- 5.10 As a purchaser, DND is required to pay any PTF including those that apply to the consumption and/or use of a specific class of goods or services, as applicable, in

accordance with provincial legislation. PTF may include but are not limited to provincial fuel taxes, carbon taxes, alcohol taxes, tobacco taxes and accommodation taxes imposed by a province or territory. DND is responsible for paying the applicable PTF directly to suppliers as required.

- 5.11 PTF exemptions may be claimed for specific goods and/or services purchased by DND depending on the provincial legislation.
- 5.12 The PST exemption certificate or PST exemption number may not be used for claiming an exemption from paying PTF. For purchases that include both PST and PTF, the exemption for the PST is to be applied and claimed only in respect of the PST and not the PTF.

DND/CAF as a Supplier

Provincial Sales Tax (PST)

- 5.13 As a supplier, DND must charge, collect, and remit PST on the sale of any taxable good and/or service unless a provincial exemption applies.
- 5.14 PST is calculated using the applicable provincial tax rate on taxable goods and services, shown separately on the invoice, in accordance with the governing provincial legislation.
- 5.15 PST exemptions are only applied if the purchaser provides a valid exemption certificate as required by the province, or if it can otherwise be determined that the purchaser is exempt by legislation. Proper documentation supporting the reason for the exemption must be kept on file for provincial audit purposes.
- 5.16 All PST charged must be recorded in the department's PST liability account by the unit responsible for making the supply (i.e. RC Manager). ADM(Fin) remits the PST to the applicable province at the end of the reporting period. The remittance period varies depending on the province.

Quebec Sales Tax (QST)

- 5.17 As a supplier, DND must charge, collect and remit QST on the sale of any taxable supply made in the Province of Quebec as determined by the applicable place of supply rules.
- 5.18 QST is calculated based on the value of the supply. QST is not charged on the GST amount. Invoices must include the minimum information to the purchaser in accordance with the Quebec provincial legislation.
- 5.19 All QST charged must be recorded to the department's QST liability account by the unit responsible for making the supply (i.e. RC Manager). ADM(Fin) remits the QST to the province of Quebec at the end of the monthly reporting period.

Provincial Taxes and Fees (PTF)

- 5.20 As a supplier, DND/CAF must charge, collect and remit PTF on the sale of any good and/or service where a PTF is required to be collected by DND/CAF under a governing province's legislation. PTF may include but is not limited to provincial fuel taxes, carbon taxes, alcohol taxes, tobacco taxes and accommodation taxes.
- 5.21 PTF is to be calculated and shown separately on the invoice, in accordance with the governing provincial legislation imposing the PTF.
- 5.22 PTF exemptions are only applied if the purchaser provides a valid exemption certificate issued by the province or territory, or it can otherwise be determined that the purchaser is exempt by legislation. The proper documentation supporting the exemption must be kept on file for provincial or territorial audit purposes.
- 5.23 All PTF charged must be recorded to the department's PTF liability account by the unit responsible for making the supply (i.e. RC Manager). ADM(Fin) remits the PTF at the end of the reporting period. The remittance period will depend on the province and type of PTF.

Reimbursements/Third-Party Transactions

- 5.24 Where DND reimburses an individual (i.e. contractor), a DND employee or CAF member for PST, QST and/or PTF incurred by that person in the course of employment or contract (i.e. travel related expenses), the amount reimbursed is payable by DND in accordance with the terms of a contract, agreement or TB policy. Any reimbursement for the amount equivalent to the PST or PTF paid by the person must be charged against the appropriation with the same financial coding used to record the related reimbursable expenditure. Per S.5.7 of this FAM Chapter, if it relates to QST reimbursed to a DND employee or CAF member, it should be charged to the QST RAA.
- 5.25 DND must not claim any refund under a provincial program of the PST, QST and/or PTF reimbursed to a DND employee, CAF member or contractor as a result of third-party purchases.

Non-Public Property (NPP)

- 5.26 The Treasury Board and the Department of Finance Canada determined that entities that manage NPP (i.e. Canadian Forces Morale and Welfare Services) are not part of DND/CAF, nor are they considered a federal government department under the Financial Administration Act for tax purposes. These entities, therefore, are not to be provided, nor entitled to use DND's PST exemption. These entities are to be treated as any other entity doing business in a province when dealing with the DND/CAF.
- 5.27 In cases where there is a disagreement with the findings of a provincial audit or with any resulting tax adjustment, the matter must be referred to the officials of the Treasury Board and the applicable province to resolve any differences administratively.

6. Roles and Responsibilities

Deputy Minister

6.1 The Deputy Minister (DM) is responsible for:

- Ensuring Level One (L1) Advisors and the ADM(Fin)/CFO are aware of their responsibilities with respect to this policy and have the necessary knowledge to carry them out; and
- Investigating and acting when significant issues pertaining to PST, QST and/or PTF are identified, and ensuring that appropriate remedial action is taken to address such issues within the department.

Assistant Deputy Minister (Finance)/Chief Financial Officer

6.2 The Assistant Deputy Minister (Finance)/Chief Financial Officer (ADM(Fin)/CFO) is responsible for:

- Ensuring that a risk-based system of internal controls and procedures is in place to adequately meet the requirements of provincial tax legislations with respect to charging, collecting, remitting and paying PST, QST and PTF;
- Complying with the provisions in the Comprehensive Integrated Tax Coordination Agreements and Reciprocal Taxation Agreements within provinces and territories; and
- Ensuring that corrective actions are taken to address instances of non-compliance with this policy by a civilian, or in the case of a CAF member, notifying the military chain of command that corrective actions must be taken.

Level One Comptrollers

6.3 The Level One (L1) Comptrollers are responsible for:

- Ensuring that this policy is properly communicated and applied within their L1 organization;
- Ensuring Responsibility Centre (RC) Managers within their organization are aware of their responsibilities and have the necessary knowledge to carry them out;
- Ensuring all staff within their organization fully understand and apply this policy;
- Ensuring that all processes and controls related to PST, QST and PTF are working effectively; and
- Responding to requests and providing pertinent information related to PST, QST or PTF in a timely manner.

Director General Financial Operations and Services

6.4 The Director General Financial Operations and Services (DGFOS) is responsible for:

- Ensuring the appropriate processes and procedures including charging, collecting, remitting and paying of PST, QST and PTF are in place to promote departmental compliance with this policy;
- Ensuring that all amounts of PST, QST, and PTF are reasonable and accurate, and remitted to the appropriate provincial body or the Receiver General in a timely manner;
- Ensuring departmental compliance with this policy is monitored; and
- Ensuring that the requirements for PST, QST and PTF procedures are clearly identified and communicated across the DND/CAF.
- Bringing to the attention of the ADM(Fin)/CFO any significant compliance issues with this policy that they become aware of and providing recommendations on how to address them.

Director General Strategic Financial Governance

6.5 The Director General Strategic Financial Governance (DGSFG) is responsible for:

- Ensuring that this policy takes into consideration the unique situations and circumstances of the DND/CAF;
- Ensuring that the DND/CAF financial management and financial systems adequately supports the requirements of this policy; and
- Bringing to the attention of the ADM(Fin)/CFO any significant compliance issues with this policy that they become aware of and providing recommendations on how to address them.

Director Financial Policy

6.6 The Director Financial Policy (DFP) is responsible for:

- Defining and developing policies in support of the provincial tax legislations for charging, collecting, remitting and paying PST, QST and PTF;
- Providing financial policy interpretation and clarification on matters related to PST, QST and PTF; and
- Liaising with TB and the provincial tax authorities with respect to policy interpretation and application of PST, QST and PTF.

Director Financial Systems and Integration

6.7 The Director Financial Systems Integration (DFSI) is responsible for:

- Developing and maintaining financial procedure documentation on PST, QST and PTF;
- Developing and implementing efficient financial management system (FMS) processes that support an integrated, standardized and policy compliant treatment of PST, QST and PTF; and
- Ensuring that the system requirements for tax processing are clearly identified and communicated within the DND/CAF.

Corporate Departmental Accounting Office

6.8 The Corporate Departmental Accounting Office (CDAO) is responsible for:

- Providing guidance and mandatory functional direction to RDAOs with regards to the application of this policy and related procedures;
- Promoting procedures and processes to support a standardized application of this policy; and
- Monitoring RDAOs' compliance with this policy and related procedures and processes.

Regional Departmental Accounting Office

6.9 The Regional Departmental Accounting Office (RDAO) are responsible for:

- Ensuring that this policy is implemented within their financial functional area of control;
- Providing guidance and assistance to RC Managers in applying this policy; and
- Ensuring compliance is monitored on an ongoing basis and in accordance with this policy.

Responsibility Centre Manager

6.10 The Responsibility Centre (RC) Managers are responsible for:

- Ensuring that this policy and its supporting procedures are applied;
- Ensuring that personnel are trained, aware and fully understand the requirements when charging, collecting, recording, remitting and paying PST, QST and PTF;
- Ensuring that PST, QST and PTF are accurately charged, collected, recorded, and paid in a timely manner;
- Determining whether the use of the PST exemption is appropriate and providing the necessary exemption information to the supplier when required;
- Monitoring and managing the activities and transactions to ensure the PST, QST and PTF are accurately recorded in the financial system; and
- Maintaining all the appropriate records to support the PST, QST and PTF transactions, including purchaser exemption documentation, within their functional area and ensuring an audit trail exists.

7. Consequences of Non-Compliance

7.1 Under the [TB Policy on Financial Management](#), the DM is responsible for investigating and acting when significant issues regarding policy compliance arise, and ensuring that appropriate remedial action is taken to address such issues within DND/CAF. The [TB Framework for the Management of Compliance](#) provides guidance on the considerations for determining the possible mix of consequences, which include the impact of the non-compliance, whether there has been a history of non-compliance, was there intent and other circumstances.

- 7.2 To support the DM's responsibility under the TB Policy on Financial Management, the ADM(Fin)/CFO or in the case of a member of the CAF, the military chain of command at the ADM(Fin)/CFO's direction, must ensure corrective actions are taken to address instances of non-compliance with this policy. Corrective actions can include a requirement for additional training, changes to procedures or systems, removal or suspension of delegated financial authorities on a temporary or permanent basis, disciplinary action or other measures as appropriate.

8. References

8.1 Legislation

[Financial Administration Act](#)
[Federal-Provincial Fiscal Arrangements Act](#)
[Act respecting the Québec sales tax](#)
[Provincial Sales Tax Act \(British Columbia\)](#)
[Provincial Sales Tax Act \(Saskatchewan\)](#)
[Retail Sales Tax Act \(Manitoba\)](#)

8.2 Treasury Board and Central Agency FM Policy Instruments

[TB Policy on Financial Management](#)
[TB Guide to Collecting and Paying Federal and Provincial Sales Taxes](#)
[TB Summary of Reciprocal Taxation Agreements with Provinces and Territories](#)
[TB Directive on Payments](#)
[TB Framework for the Management of Compliance](#)
[National Joint Council – Travel Directive](#)
[Receiver General Manual](#)

8.3 DND/CAF FM Policies

[FAM Chapter 1024-1 Goods and Services Tax \(GST\)/Harmonized Sales Tax \(HST\) – Financial Administration Manual \(FAM\)](#)
[FAM Chapter 1016-7 – Departmental Credit Cards](#)
[DAOD 9003-1 – Non-Public Property](#)
[King's Regulations and Orders](#)

8.4 DND/CAF FM Guides, Forms and Other Tools

[Defence Resource Management Information System \(DRMIS\) Role Catalogue](#)

9. Enquiries

- 9.1 Enquiries on this policy are to be directed to the appropriate L1 Comptroller.
- 9.2 If the L1 Comptroller needs guidance on the matter(s) raised, the L1 Comptroller may contact CDAO.

- 9.3 If CDAO needs guidance on the matter(s) raised, CDAO may contact the Director of Financial Policy.

Appendix A – Definitions and Acronyms

Definitions

Comprehensive Integrated Tax Coordination Agreement (L'Entente intégrée globale de coordination fiscale) refers to an agreement between the government of Canada and a partaking province or territory, which sets out the provisions for integrating the federal and provincial sales taxes through a single administration, and the corresponding sales tax harmonization framework between the parties.

Exemption (Exonération) means, for the purpose of this policy, the right to reduce or remove a tax or fee liability otherwise payable under provincial legislation.

Goods and Services Tax (GST) (Taxe sur les produits et services (TPS)) means the federal sales tax imposed under Part XI of the Excise Tax Act on taxable supply in provinces not listed as a participating province.

Harmonized Sales Tax (HST) (Taxe de vente harmonisée (TVH)) means the federal sales tax imposed under Part XI of the Excise Tax Act on taxable supply in provinces that are listed as a participating province.

Individual Designated Travel Card (Carte individuelle de voyage) means a credit card issued to eligible individuals that may be used to pay for authorized government travel expenses or obtain cash withdrawals to pay for authorized government travel expenses.

Non-Public Property (Biens non publics) means

- a) all money and property, other than issues of materiel, received for or administered by or through messes, institutes or canteens of the Canadian Armed Forces (CAF),
- b) all money and property contributed to or by officers, non-commissioned members, units or other elements of the CAF for the collective benefit and welfare of those officers, non-commissioned members, units or other elements,
- c) by-products and refuse and the proceeds of the sale thereof to the extent prescribed under subsection 39(2) of the National Defence Act, and
- d) all money and property derived from, purchased out of the proceeds of the sale of, or received in exchange for, money and property described in paragraphs (a) to (c). (Subsection 2(1) of the National Defence Act).

Participating Province (Province participante) means the provinces and areas set out in Schedule VIII to the ETA. The participating provinces are also commonly referred to as the "HST provinces". As of the time of writing the participating provinces are:

- a) New Brunswick;
- b) Nova Scotia;
- c) Newfoundland and Labrador;
- d) The Nova Scotia offshore area;

- e) The Newfoundland and Labrador offshore area;
- f) Prince Edward Island; and
- g) Ontario.

Person (Personne) means an individual, a partnership, a corporation, the estate of a deceased individual, a trust, or a body that is a society, union, club, association, commission, or other organization of any kind.

Provincial Sales Tax (PST) (Taxe de vente provinciale (TVP)) means the general sales tax, other than the Quebec Sales Tax, levied under a provincial retail sales tax statute or its equivalent that is payable by the purchaser on the value of taxable goods and services acquired.

Provincial Tax or Fee (PTF) (Taxes et droits provinciaux (TDP)) means any provincial tax or fee (i.e., fuel tax, accommodation tax or insurance premium tax), other than a provincial sales tax or a tax or fee specifically excluded under this policy, as follow:

- a) Any tax of general application payable on a value, price or quantity basis by the purchaser, lessee, user or consumer of tangible personal property or services subject to tax in respect of the sale, rental, consumption or use of the property or services, except to the extent that the tax is payable in respect of property or services acquired for resale, lease or sub-lease;
- b) Any fee of general application payable by the owner, user or lessee of any vehicle or item of mobile equipment drawn, propelled or driven by any kind of power in respect of the registration of the vehicle or item or the licensing or certification thereof or in respect of the transfer or renewal of any registration, permit, licence or certificate issued for the use of the vehicle or item; and
- c) Any tax of a like nature to a tax described in paragraph (a) or any fee of a like nature for a fee described in paragraph (b) that is from time to time prescribed.

Public Funds (fonds publics) has the same meaning as the King's Regulations and Orders for the Canadian Forces.

Quebec Sales Tax (QST) (Taxe de vente du Québec (TVQ)) means the provincial sales tax in the province of Quebec under the Act Respecting the Quebec Sale Tax that is payable by the purchaser on the value of taxable goods and services acquired.

Quebec Sales Tax Refundable Advance Account (QST RAA) (Compte d'avances remboursables de la taxe de vente du Québec (CAR de la TVQ)) means the statutory advance account used by the DND/CAF to record all Quebec Sales Tax paid or payable on purchases of goods and services acquired externally.

Reciprocal Taxation Agreement (RTA) (Accord de réciprocité fiscale (ARF)) refers to a bilateral agreement between the government of Canada and partaking provinces and territories, which sets out the provisions for the collection and remittance of provincial and federal taxes and fees. The RTA also details the payment of sales taxes or other similar taxes levied by the provinces or territories.

Registrant (*Personne inscrite*) means a person who is registered, or who is required to be registered, for PST, QST or PTF purposes.

Self-Assessment (*Auto-évaluation*) means for the purpose of this policy, the obligation of a recipient of taxable goods or services to remit a tax liability where the supplier is not required to collect or remit the tax.

Supplier (*Fournisseur*) means in respect of a supply, the person (individual, partnership, corporation, trust or other organization of any kind) making the provision of goods or services to DND (i.e. the vendor).

Taxable Goods and Services (*Biens et services taxables*) means for the purpose of this policy, the goods and services that are purchased, sold or supplied and subject to PST, QST or PTF.

Third-Party Purchases (*Achats par des tiers*) means purchases by employees, CF members or persons in the course of employment or under a contract related to travel, including supplies, transportation, meals, accommodation, taxi services and incidental travel related expenses, as well as purchases out of petty cash.

Acronyms

ADM(Fin)/CFO – Assistant Deputy Minister (Finance)/Chief Financial Officer

CAF – Canadian Armed Forces

CDAO – Corporate Departmental Accounting Office

CFO – Chief Financial Officer

DAOD – Defence Administrative Orders and Directives

DFP – Director Financial Policy

DFSI – Director Financial System Integration

DGFOS – Director General Financial Operation and Services

DGSFG – Director General Strategic Financial Governance

DM – Deputy Minister

DND – Department of National Defence

ETA – Excise Tax Act

FAM – Financial Administration Manual

FM – Financial Management

FMS – Financial Management System

GST – Goods and Service Tax

HST – Harmonized Sales Tax

L1 Comptroller – Level One Comptroller

MB – Manitoba

NPF – Non-Public Funds

NPP – Non-Public Property

PST – Provincial Sales Tax

PTF – Provincial Tax and Fees

QST – Quebec Sales Tax

RAA – Refundable Advance Account

RC Manager – Responsible Centre Manager

RDAO – Regional Departmental Accounting Office

RTA – Reciprocal Taxation Agreement

SPA – Specified Purpose Account

SK – Saskatchewan

TB – Treasury Board

Appendix B – PST Exemption Numbers and Exemption Certificates

B.1 Please see the table below for a summary of the PST exemption number and certificates.

Province	Exemption Number/Exemption Certificate
British Columbia	PST-1000-5001
Manitoba	390-516-0
Saskatchewan	<p>This is to certify that property and/or services ordered or purchased by the Department of National Defence are being purchased with Crown funds and are therefore not subject to sales and consumption taxes of the Province of Saskatchewan.</p> <p>_____ Signature of Authorized Official</p>

Appendix C – List of Previous Policy Instruments Being Replaced by This Policy

Chapter 50 Provincial and Territorial Sales and Fuel Taxes dated 01 September 1988

DFPP Memorandum 7356-11-2(DFPP), Use of Government of Canada Provincial Sales Tax (PST) Exemption dated 27 July 2007

DFP Memorandum 7356-11-9 (DFP), The Provincial Sales Tax (PST) Rate Change in Manitoba (MB) dated 01 November 2013

Annex A – General Guidance on the Application of Provincial Sales Tax (PST) in Manitoba (MB) dated 01 November 2013

DFP Memorandum 7356-0 (DFP), Provincial Sales Tax (PST) Rate Change in Saskatchewan (SK) dated 16 February 2018

DFP Memorandum 7356-11-2-9 (DFP), Re-implementation of PST in British Columbia dated 27 May 2013

Annex A – General Guidance on Reinstatement of PST in British Columbia dated 27 May 2013

Annex B – British Columbia PST Exemptions and Rates dated 27 May 2013

DFP Memorandum 7356-11-2 (DFP), Concerning the Changes to QST System in Quebec dated 11 January 2013

Annex A – Guidance Concerning the Changes to QST System in Quebec dated 11 January 2013

DFP Memorandum 7356-11-9 (DFP), The QST Payable on the Acquisition of Supplies in Quebec dated 14 June 2013

Annex A – General Guidance on the Application of QST dated 14 June 2013

Annex B – Examples of the Application of QST to Acquisitions of Supplies dated 14 June 2013