BC Chamber of Commerce

BC Chamber of Commerce Member Explainer

PST on Professional Services: A How-To Guide for Businesses

Practical steps to take before October 1

August 25, 2026

Starting October 1, 2026, a 7% PST applies for the first time to accounting, architectural, engineering and geoscience, security, and non-residential real estate services, along with securities services. In March, we sent members an initial explainer breaking down the policy itself. Here, we focus on the practical steps to take before the change takes effect.

What you need to do depends on which side of these services you're on.

If you provide these services: accountants, bookkeepers, architects, engineers, geoscientists, security firms, and non-residential property, strata, or real estate professionals – you need to register, start charging PST, and remit it.

If you buy these services: which is almost every business in B.C. – you need to budget for the added cost and talk to your bookkeeper or accountant now.

The next few pages cover both, along with key dates and actionable steps to follow.

What's newly taxable, and who charges it

Newly taxable service	PST rate & taxable base	Who registers & charges it
Accounting & bookkeeping (incl. assurance, tax, advisory)	7% on 100% of the fee	Accounting firms & bookkeepers
Architectural services	7% on 30% of the fee (AIBC-registered practitioners)	Architects
Engineering & geoscience services	7% on 30% of the fee (APEGBC-registered practitioners)	Engineers & geoscientists
Security services (guards, private investigators, alarm & consulting)	7% on 100% of the fee	Licensed security firms
Non-residential real estate services (property & strata management, real estate commissions)	7% on 100% of the fee	Property managers & realtors
Securities services	7% — confirm the exact taxable base with your advisor	Investment dealers & advisors

If you *provide* these services: your step-by-step to-do list

1. Register for PST now, if you haven't already. Registration opened April 1, 2026 and is mandatory before your first taxable sale on or after October 1. Registration and filing are done online through eTaxBC.

2. Confirm your taxable base. Accounting, security, and non-residential real estate services charge PST on the full fee; architectural and engineering/geoscience services charge it on 30% of the fee. If you offer a mix of services, work out which portion applies to each engagement.

3. Update your invoicing. Add a 7% PST line for services performed on or after October 1, 2026, and keep records showing when each service was actually performed (not just when it was invoiced).

4. Know the transitional rule. If a client's invoice or payment is due before October 1 and the work is fully completed before December 1, 2026, it stays exempt. If any part of the work runs on or after October 1 without meeting that test, PST applies to that portion. Payment due on or after October 1 is taxable regardless of when the work was done.

5. Charge and remit. Once registered, you collect PST from clients and remit it to the province on your filing schedule, alongside your existing GST obligations.

6. Give your clients notice. A short heads-up now helps clients budget and avoids disputes over invoices issued after October 1.

Key dates

- **April 1 – October 1, 2026:** PST registration window for newly taxable service providers – registration is open now.
- **October 1, 2026:** 7% PST takes effect on the services listed on the previous page.
- **December 1, 2026:** Cut-off for the transitional exemption – work must be fully completed by this date for pre-October invoices to stay exempt.

Three quick examples

- **Invoiced and paid in September, work finished in September:** no PST.
- **Invoiced and paid in September, work wraps up in November:** no PST.
- **Invoiced and paid in September, work continues into December:** PST applies to the portion of work done on or after October 1.
- **Work done in September but invoiced in October:** PST still applies. Once the invoice or payment falls on or after October 1, the tax applies no matter when the work was actually done.

If you *buy* these services: your step-by-step to-do list

Even if you don't provide any of these services, you almost certainly buy some of them. Here's what to do:

1. Talk to your bookkeeper or accountant now. Ask which of your invoices will carry PST after October 1 and get a revised estimate of the added cost for the year.

2. Remember PST doesn't come back. Unlike GST, PST on services can't be claimed back as an input tax credit – it's an added cost that stays on your books.

3. Budget for the new fiscal reality. Build the extra 7% (or roughly 2.1% on architectural and engineering fees, since only 30% of the fee is taxable) into your budgets and forecasts for the year ahead.

4. Watch the timing of big engagements. If you have major accounting, engineering, or property-management work planned, ask your provider whether finishing before October 1 – or before December 1 under the transitional rule – could reduce your exposure.

Key dates

- **October 1, 2026:** 7% PST starts appearing on invoices for these services.
- **December 1, 2026:** Cut-off for the transitional exemption. If an engagement was invoiced before October 1 but the work runs past this date, PST applies to the portion done on or after October 1.
- **Now:** Ask your provider whether any current engagements straddle these dates, so a partial PST charge doesn't catch you off guard.

Three quick examples

- **Invoiced and paid in September, work finished in September:** no PST.
- **Invoiced and paid in September, work wraps up in November:** no PST.
- **Invoiced and paid in September, work continues into December:** PST applies to the portion of work done on or after October 1.
- **Work done in September but invoiced in October:** PST still applies. Once the invoice or payment falls on or after October 1, the tax applies no matter when the work was actually done.

October 1 is five weeks away.

Whether you're registering to collect this tax or budgeting to absorb it, the businesses that act now will be in a stronger position than those who wait for the first invoice to land.

If you lead a local chamber: share this explainer with your members so they have time to prepare.

If you're a business: tell your local chamber, or us directly, how this change is affecting you. We're advocating on your behalf, and real stories from the ground are what make that case to government.

For more information, visit www.gov.bc.ca/pst