

Beauty Industry - Tax Facts

Are you in the beauty industry? You need to know how British Columbia taxes apply to your business and where to find this information. For general sales tax information, please read our *[Small Business Guide to Provincial Sales Tax \(PST\)](#)*. For specific tax information, we strongly recommend you use the resources listed below.

PST

Generally, retail sales made by the beauty industry are taxable. This means you charge your customers PST on these items. You do not pay PST when you purchase items that you will resell to your customers, such as hair care products, cosmetics and other beauty aids. However, you pay PST on most supplies and equipment that you use in your business, including goods you buy, rent or lease from outside the province.

Most beauty services, such as hairstyling, tanning, spa and aesthetic services, are non-taxable. However, you pay PST on supplies and equipment that you use to provide these services.

For more detailed PST information, please see:

- *Beauty Industry* ([Bulletin SST 124](#))
- *Personal Services* ([Bulletin SST 068](#))



Need more info?

Beauty Industry website: www.sbr.gov.bc.ca/industry_specific/beauty/beauty.htm

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Toll free: 1 877 388-4440

E-mail: CTBTaxQuestions@gov.bc.ca

Web: www.sbr.gov.bc.ca/business.html