



Title:	SUMMARY OF SALES TAX ON TRAVEL EXPENDITURES
Updated:	November 2006
Audience:	All Faculty of Medicine members
Purpose:	To correctly identify the taxes paid on all requisitions to ensure the Faculty meets audit requirements.
Contact:	MedFinance

As with all expenses please examine receipts for Canadian GST and BC PST paid and mark the correct line with a tick on the requisition.

Remember, it is important to correctly identify the taxes paid on all requisitions to ensure the Faculty meets audit requirements. GST must also be checked on the requisition form anytime GST is paid on a good or service to ensure that the PG receives a GST rebate.

These are some of the more common expenses listed on travel requisitions and a summary of their tax status. In the case of restaurant meals or taxi fares (where a tip is included) please check TRV.

	GST	PST (BC)	TRV
Airfare			
Originate Canada – Canadian Destination	✓		
Originate Canada – US Destination	✓		
Originate Canada – International Destination	no taxes can be claimed		
Travel Taking Place in Canada:			
Accommodation (PST only if in BC)	✓	✓	
Restaurant Meals			✓
Per Diem	✓		
Car Rental (PST only if rented in BC)	✓	✓	
Mileage (.40/km UBC policy)	✓		
Taxis			✓
Parking*	✓	✓	
Travel Taking Place Outside of Canada	no taxes can be claimed		

* UBC Parking includes GST & PST as well, UNLESS paid through a journal voucher.

Further information on sales taxes can be found at <http://www.finance.ubc.ca/ap/>.