

Vehicle Purchase Taxes		
	PST	GST
Purchase of a new vehicle	PST	GST
Purchase of a used vehicle (at a dealership)	PST	GST
Purchase of a used vehicle (private sale)	PST calculated based on the higher of the book value and purchase price	No GST
Inspection certificate	No PST	GST
Materials and labour	PST	GST
Lien search	No PST	No GST