

# BDO Lunch and Learn May 9



**Thursday, May 9, 12 – 1**

**Penticton Golf and Country Club**

**RSVP required to [info@chbaso.org](mailto:info@chbaso.org)**

Join Mike Boven with BDO for this Lunch and Learn - Members eat lunch for free, non-members are welcome to attend for \$15, RSVP required. This event has been approved for 1 CPD!

The key learnings would be:

- PST and Construction
- What is PST levied on as it relates to construction transactions?
- Definitions for 'tangible personal property' and 'related services'
- Who pays the PST on tangible personal property and related services, and when is it paid in the construction process?
- PST exceptions
- Required PST documentation
- Quick overview of the BC Speculation Tax and where does it apply
- GST and Real Estate
- What are the GST exemptions?
- Common examples of GST taxable supplies
- New residential property – GST rebates
- Recovering GST paid
- Tips for sales contract wording around GST issues.



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Mike is a tax specialist partner, based in BDO's Penticton office, dealing exclusively in income and commodity tax issues. Mike provides clients specialized advice and guidance on sales and indirect tax planning, and compliance matters. He regularly assists local government and publicly accountable entities with transactions and tax planning related to PST, GST, or other commodity taxes. Mike is an invaluable resource for complex areas of taxable vs. exempt supply characterizations and rebate vs. input tax credit allocations.