

From: Wayne Osborne

To: President

Sent: Thu May 07 08:09:12 2009

Subject: Re: Message from the President of the Canadian Bar Association BC Branch

Miriam Maisonville, CBABC President

I'm going to offer an observation.

Charging PST on legal services is inconsistent with PST law, IMO. As a rule, PST is not charged on labour. We usually only charge PST where physical goods change hands. One could argue that paper goods change hands with legal services, but I would then observe that books are PST exempt.

For a practical real life example, I'll share my experience as a hardwood flooring contractor. When I sanded and finished a hardwood floor, I did NOT charge PST. Some could argue that I did in fact install a tangible product in the form of finish, but according to the taxman, the overall transaction involved labour, not a product. Now, if I sold and installed a hardwood floor, I was supplying a product, and therefore charged PST.

Therefore, CBABC does have a cause for concern. The irony of the lawyers not being able to resolve it is certainly not lost on me.

Wayne Osborne, MLA candidate Parksville Qualicum

and Amateur Lawyer, undefeated ;)