



May 1, 2018

To our Valued Customers

RE: Provincial Sales Tax (PST) Bulletin – Bulletin PST 302

As you would be aware, as normal course of business in British Columbia, distributors have not historically charged PST on delivery or cartage charges. We have been informed by The BC Government that effective immediately this has changed and to be compliant we must charge PST on all delivery and cartage charges.

We apologize for the short notice of this announcement. The industry has only recently learned of and clarified the changes that were made in March/18 by the Province relating to this. The Government bulletin outlining this can be found below.

<https://www2.gov.bc.ca/assets/gov/taxes/sales-taxes/publications/pst-302-delivery-charges.pdf>

In light of the foregoing, you will see these changes reflected on all sales documents as of May 1st, 2018 where we will add PST to all freight related charges including cartage / MSF fees.

If you seek further clarification on this please reach out to our CFO, Scott Friesen, at scottf@wsbtitan.com.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Ryan Shoemaker', is written over a light blue horizontal line.

Ryan Shoemaker
President
Shoemaker Drywall Supplies