

**PROVINCE OF BRITISH COLUMBIA**  
**ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL**

Order in Council No. 295

, Approved and Ordered July 9, 2026

  
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Lieutenant Governor

**Executive Council Chambers, Victoria**

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that, effective October 1, 2026,

- (a) the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013 is amended as set out in Schedule 1, and
- (b) the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in Schedule 2.

  
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Minister of Finance

  
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Presiding Member of the Executive Council

*(This part is for administrative purposes only and is not part of the Order.)*

**Authority under which Order is made:**

Act and section: Provincial Sales Tax Act, S.B.C. 2012, c. 35, ss. 236, 241 and 246

Other: OIC 129/2013 and OIC 130/2013

R20964912

## SCHEDULE 1

**1** *Section 60 of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended by striking out “Freedom of Information and Protection of Privacy Act Regulation” and substituting “Freedom of Information and Protection of Privacy Regulation”.*

**2** *The following section is added:*

### **Exemption in relation to legal services that relate to another jurisdiction**

- 79.1** (1) Subject to subsection (2), legal services are exempt from tax imposed under section 126 (1) *[tax if legal services provided in British Columbia]* of the Act if the legal services relate to a jurisdiction other than British Columbia.
- (2) A purchaser or recipient of legal services is exempt from tax imposed under section 126 (1) of the Act in relation to that portion of the purchase price which is for legal services that relate to a jurisdiction other than British Columbia if part of the legal services relates to a jurisdiction other than British Columbia.
- (3) For the purposes of this section, legal services relate to a jurisdiction other than British Columbia in the same manner as legal services relate to British Columbia within the meaning of section 127 (2) of the Act.

**3** *Section 81 (1) (b) is amended by striking out “Indians” and substituting “First Nation individuals”.*

**4** *Part 4 is amended by adding the following Divisions:*

### **Division 4.1 – Accounting Services**

#### **Exemption in relation to accounting services that relate to another jurisdiction**

- 82.1** (1) Subject to subsection (2), accounting services are exempt from tax imposed under section 129.11 (1) *[tax on accounting services provided in British Columbia]* of the Act if the accounting services relate to a jurisdiction other than British Columbia.
- (2) A purchaser or recipient of accounting services is exempt from tax imposed under section 129.11 (1) of the Act in relation to that portion of the purchase price which is for accounting services that relate to a jurisdiction other than British Columbia if part of the accounting services relates to a jurisdiction other than British Columbia.
- (3) For the purposes of this section, accounting services relate to a jurisdiction other than British Columbia in the same manner as accounting services relate to British Columbia in relation to a matter referred to in section 129.11 (2) (a) to (h) of the Act.

### **Exemptions in relation to accounting services**

**82.11** The following are exempt from tax imposed under Division 4.1 of Part 5 of the Act:

- (a) accounting services provided as a trustee, executor or administrator of the estate of a deceased person;
- (b) accounting services provided as a custodian or trustee in bankruptcy;
- (c) accounting services provided as a liquidator, receiver, receiver manager, trustee or similar person in liquidation or dissolution proceedings, other than a trustee in bankruptcy;
- (d) accounting services provided
  - (i) by a person who is licensed, or is required to be licensed, under the *Real Estate Services Act* to provide rental property management services or strata management services, and
  - (ii) in the course of providing rental property management services or strata management services.

### **Accounting services provided to First Nation individual or band**

**82.12** (1) The following are exempt from tax imposed under Division 4.1 of Part 5 of the Act:

- (a) accounting services purchased by a First Nation individual or a band, if the accounting services are in relation to any of the following:
  - (i) real property situated on First Nation land;
  - (ii) tangible personal property that is, or that is contemplated to be,
    - (A) ordinarily situated on First Nation land, or
    - (B) delivered to a location on First Nation land;
  - (iii) property, other than that referred to in subparagraphs (i) and (ii), that is, or is contemplated to be, owned, possessed or used on First Nation land;
  - (iv) a right to use property referred to in subparagraph (iii) that is, or is contemplated to be, used on First Nation land;
  - (v) a physical or legal presence on First Nation land or a contemplated such presence;
  - (vi) an activity on First Nation land or a contemplated such activity;
  - (vii) a transaction on First Nation land or a contemplated such transaction;
- (b) accounting services purchased by a First Nation individual or a band, if the accounting services are performed on First Nation land;
- (c) accounting services purchased by an aboriginal organization representing the interests of First Nation individuals and bands, if the accounting services are in relation to any of the following:
  - (i) aboriginal treaty or land claims negotiations;
  - (ii) consultations with the government or the government of Canada in relation to aboriginal rights or aboriginal title;

- (iii) negotiations with the government or the government of Canada in relation to interim agreements that relate to aboriginal rights or aboriginal title;
  - (iv) negotiations that relate to existing treaties or treaty rights;
  - (v) negotiations with other aboriginal organizations in relation to overlapping treaty or land claims.
- (2) Subsection (1) of this section is prescribed for the purposes of section 145 (2) *[evidence required to claim certain exemptions in relation to taxable services]* of the Act.

#### **Accounting services provided to corporations**

**82.13** A corporation is exempt from tax imposed under Division 4.1 of Part 5 of the Act in relation to accounting services provided to that corporation by an employee of a related corporation within the meaning of section 148 *[definitions and interpretation for Part 9]* of this regulation.

#### **Accounting service purchased for resale**

- 82.14** (1) Subject to section 135 *[exemptions not applicable to small seller]* of the Act, a purchaser who purchases accounting services is exempt from tax imposed under Division 4.1 of Part 5 of the Act on that purchase if the purchase is made solely for the purpose of selling or providing to other persons those accounting services.
- (2) Subsection (1) of this section is prescribed for the purposes of section 135 of the Act.
- (3) Subsection (1) of this section is prescribed for the purposes of section 145 (2) *[evidence required to claim certain exemptions in relation to taxable services]* of the Act.
- (4) For the purposes of section 145 (2) of the Act, in relation to a person who alleges that accounting services are exempt under subsection (1) of this section, the collector is required to obtain
- (a) that person's registration number, or
  - (b) if that person does not have a registration number, a declaration in a form specified by the director.

### **Division 4.2 – Architectural Services**

#### **Exemption in relation to architectural services that relate to another jurisdiction**

- 82.2** (1) Subject to subsection (2), architectural services are exempt from tax imposed under section 129.21 (1) *[tax on architectural services provided in British Columbia]* of the Act if the architectural services relate to a jurisdiction other than British Columbia.

- (2) A purchaser or recipient of architectural services is exempt from tax imposed under section 129.21 (1) of the Act in relation to that portion of the purchase price which is for architectural services that relate to a jurisdiction other than British Columbia if part of the architectural services relates to a jurisdiction other than British Columbia.
- (3) For the purposes of this section, architectural services relate to a jurisdiction other than British Columbia in the same manner as architectural services relate to British Columbia in relation to a matter referred to in section 129.21 (2) (a) to (d) of the Act.

**Exemptions in relation to architectural services**

**82.21** The following architectural services are exempt from tax imposed under Division 4.2 of Part 5 of the Act:

- (a) pre-design services;
- (b) post-construction services.

**Architectural services provided to  
First Nation individual or band**

**82.22** (1) The following are exempt from tax imposed under Division 4.2 of Part 5 of the Act:

- (a) architectural services purchased by a First Nation individual or a band, if the architectural services are in relation to any of the following:
  - (i) real property situated on First Nation land;
  - (ii) tangible personal property that is, or that is contemplated to be,
    - (A) ordinarily situated on First Nation land, or
    - (B) delivered to a location on First Nation land;
  - (iii) a project that is, or that is contemplated to be, situated on First Nation land;
- (b) architectural services purchased by a First Nation individual or a band, if the architectural services are performed on First Nation land;
- (c) architectural services purchased by an aboriginal organization representing the interests of First Nation individuals and bands, if the architectural services are in relation to any of the following:
  - (i) aboriginal treaty or land claims negotiations;
  - (ii) consultations with the government or the government of Canada in relation to aboriginal rights or aboriginal title;
  - (iii) negotiations with the government or the government of Canada in relation to interim agreements that relate to aboriginal rights or aboriginal title;
  - (iv) negotiations that relate to existing treaties or treaty rights;
  - (v) negotiations with other aboriginal organizations in relation to overlapping treaty or land claims.

- (2) Subsection (1) of this section is prescribed for the purposes of section 145 (2) *[evidence required to claim certain exemptions in relation to taxable services]* of the Act.

#### **Architectural services provided to corporations**

**82.23** A corporation is exempt from tax imposed under Division 4.2 of Part 5 of the Act in relation to architectural services provided to that corporation by an employee of a related corporation within the meaning of section 148 *[definitions and interpretation for Part 9]* of this regulation.

#### **Architectural service purchased for resale**

- 82.24** (1) Subject to section 135 *[exemptions not applicable to small seller]* of the Act, a purchaser who purchases architectural services is exempt from tax imposed under Division 4.2 of Part 5 of the Act on that purchase if the purchase is made solely for the purpose of selling or providing to other persons those architectural services.
- (2) Subsection (1) of this section is prescribed for the purposes of section 135 of the Act.
- (3) Subsection (1) of this section is prescribed for the purposes of section 145 (2) *[evidence required to claim certain exemptions in relation to taxable services]* of the Act.
- (4) For the purposes of section 145 (2) of the Act, in relation to a person who alleges that architectural services are exempt under subsection (1) of this section, the collector is required to obtain
- (a) that person's registration number, or
  - (b) if that person does not have a registration number, a declaration in a form specified by the director.

### **Division 4.3 – Engineering Services**

#### **Exemption in relation to engineering services that relate to another jurisdiction**

- 82.3** (1) Subject to subsection (2), engineering services are exempt from tax imposed under section 129.31 (1) *[tax on engineering services provided in British Columbia]* of the Act if the engineering services relate to a jurisdiction other than British Columbia.
- (2) A purchaser or recipient of engineering services is exempt from tax imposed under section 129.31 (1) of the Act in relation to that portion of the purchase price which is for engineering services that relate to a jurisdiction other than British Columbia if part of the engineering services relates to a jurisdiction other than British Columbia.
- (3) For the purposes of this section, engineering services relate to a jurisdiction other than British Columbia in the same manner as engineering services relate to British Columbia in relation to a matter referred to in section 129.31 (2) (a) to (d) of the Act.

### **Exemptions in relation to engineering services**

**82.31** The following engineering services are exempt from tax imposed under Division 4.3 of Part 5 of the Act:

- (a) advisory services;
- (b) construction related services;
- (c) resident engineering services;
- (d) project management services;
- (e) construction management services;
- (f) services to design tangible personal property for the sole purpose of retail sale.

### **Engineering services provided to First Nation individual or band**

**82.32** (1) The following are exempt from tax imposed under Division 4.3 of Part 5 of the Act:

- (a) engineering services purchased by a First Nation individual or a band, if the engineering services are in relation to any of the following:
  - (i) real property situated on First Nation land;
  - (ii) tangible personal property that is, or that is contemplated to be,
    - (A) ordinarily situated on First Nation land, or
    - (B) delivered to a location on First Nation land;
  - (iii) a project that is, or that is contemplated to be, situated on First Nation land;
- (b) engineering services purchased by a First Nation individual or a band, if the engineering services are performed on First Nation land;
- (c) engineering services purchased by an aboriginal organization representing the interests of First Nation individuals and bands, if the engineering services are in relation to any of the following:
  - (i) aboriginal treaty or land claims negotiations;
  - (ii) consultations with the government or the government of Canada in relation to aboriginal rights or aboriginal title;
  - (iii) negotiations with the government or the government of Canada in relation to interim agreements that relate to aboriginal rights or aboriginal title;
  - (iv) negotiations that relate to existing treaties or treaty rights;
  - (v) negotiations with other aboriginal organizations in relation to overlapping treaty or land claims.

(2) Subsection (1) of this section is prescribed for the purposes of section 145 (2) *[evidence required to claim certain exemptions in relation to taxable services]* of the Act.

### **Engineering services provided to corporations**

- 82.33** A corporation is exempt from tax imposed under Division 4.3 of Part 5 of the Act in relation to engineering services provided to that corporation by an employee of a related corporation within the meaning of section 148 [*definitions and interpretation for Part 9*] of this regulation.

### **Engineering service purchased for resale**

- 82.34** (1) Subject to section 135 [*exemptions not applicable to small seller*] of the Act, a purchaser who purchases engineering services is exempt from tax imposed under Division 4.3 of Part 5 of the Act on that purchase if the purchase is made solely for the purpose of selling or providing to other persons those engineering services.
- (2) Subsection (1) of this section is prescribed for the purposes of section 135 of the Act.
- (3) Subsection (1) of this section is prescribed for the purposes of section 145 (2) [*evidence required to claim certain exemptions in relation to taxable services*] of the Act.
- (4) For the purposes of section 145 (2) of the Act, in relation to a person who alleges that engineering services are exempt under subsection (1) of this section, the collector is required to obtain
- (a) that person's registration number, or
  - (b) if that person does not have a registration number, a declaration in a form specified by the director.

## **Division 4.4 – Non-Residential Real Estate Services**

### **Non-residential real estate services provided in relation to farmland**

- 82.4** (1) The following non-residential real estate services are exempt from tax imposed under Division 4.4 of Part 5 of the Act:
- (a) subject to subsection (2), non-residential real estate services provided in relation to land that is assessed as property in the class 9 property class under the *Assessment Act*;
  - (b) subject to subsection (3), non-residential real estate services provided in relation to real property that is on or affixed to land in relation to which there is an exemption under paragraph (a) of this subsection.
- (2) If land is assessed as property classified as being in part in the class 9 property class under the *Assessment Act* and in part in a property class other than the class 9 property class under that Act, only that portion of non-residential real estate services that can reasonably be attributed to that portion of the property that is classified as property in the class 9 property class is exempt under subsection (1) (a).

- (3) If land is assessed as property classified as being in part in the class 9 property class under the *Assessment Act* and in part in a property class other than the class 9 property class under that Act, only that portion of non-residential real estate services that can reasonably be attributed to that portion of the real property that is on or affixed to land in relation to which there is an exemption under subsection (1) (a) is exempt under subsection (1) (b).

**Non-residential real estate services provided  
in relation to First Nation land**

- 82.41** (1) Subject to subsection (2), the following non-residential real estate services are exempt from tax imposed under Division 4.4 of Part 5 of the Act:
- (a) non-residential real estate services provided in relation to real property that
    - (i) is located on First Nation land,
    - (ii) has not been classified under the *Assessment Act*, and
    - (iii) is within the description of class 1 property in section 1 of the Prescribed Classes of Property Regulation;
  - (b) non-residential real estate services provided in relation to real property that
    - (i) is located on First Nation land,
    - (ii) has not been classified under the *Assessment Act*,
    - (iii) is primarily used for an agricultural use set out in section 1 of the Schedule to the Classification of Land as a Farm Regulation, and
    - (iv) generated, in the preceding calendar year, a gross annual revenue of at least \$2 500 from the agricultural uses referred to in subparagraph (iii) of this paragraph;
  - (c) non-residential real estate services provided in relation to real property that
    - (i) is located on First Nation land,
    - (ii) has not been classified under the *Assessment Act*, and
    - (iii) is primarily used for the provision of supportive housing.
- (2) If real property referred to in subsection (1) in part satisfies the requirement in subsection (1) (a) (iii), (b) (iii) or (c) (iii) and in part does not satisfy the applicable requirement, only that portion of non-residential real estate services that can reasonably be attributed to that portion of the real property that satisfies the applicable requirement is exempt under subsection (1).
- (3) Subsection (1) of this section is prescribed for the purposes of section 145 (2) [*evidence required to claim certain exemptions in relation to taxable services*] of the Act.

**Non-residential real estate services provided  
to First Nation individual or band**

- 82.42** (1) The following are exempt from tax imposed under Division 4.4 of Part 5 of the Act:
- (a) non-residential real estate services purchased by a First Nation individual or a band, if the non-residential real estate services relate to real property situated on First Nation land;

- (b) non-residential real estate services purchased by an aboriginal organization representing the interests of First Nation individuals and bands, if the non-residential real estate services relate to any of the following:
  - (i) aboriginal treaty or land claims negotiations;
  - (ii) consultations with the government or the government of Canada in relation to aboriginal rights or aboriginal title;
  - (iii) negotiations with the government or the government of Canada in relation to interim agreements that relate to aboriginal rights or aboriginal title;
  - (iv) negotiations that relate to existing treaties or treaty rights;
  - (v) negotiations with other aboriginal organizations in relation to overlapping treaty or land claims.
- (2) Subsection (1) of this section is prescribed for the purposes of section 145 (2) [*evidence required to claim certain exemptions in relation to taxable services*] of the Act.

**Non-residential real estate services  
provided to corporations**

**82.43** A corporation is exempt from tax imposed under Division 4.4 of Part 5 of the Act in relation to non-residential real estate services provided to that corporation by an employee of a related corporation within the meaning of section 148 [*definitions and interpretation for Part 9*] of this regulation.

**Non-residential real estate service  
purchased for resale**

- 82.44** (1) Subject to section 135 [*exemptions not applicable to small seller*] of the Act, a purchaser who purchases non-residential real estate services is exempt from tax imposed under Division 4.4 of Part 5 of the Act on that purchase if the purchase is made solely for the purpose of selling or providing to other persons those non-residential real estate services.
- (2) Subsection (1) of this section is prescribed for the purposes of section 135 of the Act.
  - (3) Subsection (1) of this section is prescribed for the purposes of section 145 (2) [*evidence required to claim certain exemptions in relation to taxable services*] of the Act.
  - (4) For the purposes of section 145 (2) of the Act, in relation to a person who alleges that non-residential real estate services are exempt under subsection (1) of this section, the collector is required to obtain
    - (a) that person's registration number, or
    - (b) if that person does not have a registration number, a declaration in a form specified by the director.

## **Division 4.5 – Security Services**

### **Exemption in relation to security services that relate to another jurisdiction**

- 82.5** (1) Subject to subsection (2), security services are exempt from tax imposed under section 129.51 (1) *[tax on security services provided in British Columbia]* of the Act if the security services relate to a jurisdiction other than British Columbia.
- (2) A purchaser or recipient of security services is exempt from tax imposed under section 129.51 (1) of the Act in relation to that portion of the purchase price which is for security services that relate to a jurisdiction other than British Columbia if part of the security services relates to a jurisdiction other than British Columbia.
- (3) For the purposes of this section, security services relate to a jurisdiction other than British Columbia in the same manner as security services relate to British Columbia in relation to a matter referred to in section 129.51 (2) (a) to (h) of the Act.

### **Exemptions in relation to security services**

- 82.51** The following security services are exempt from tax imposed under Division 4.5 of Part 5 of the Act:
- (a) security services that are provided by a person who holds or is required to hold a security business licence for the security business of security alarm services, other than security alarm services that relate to the monitoring of security alarms installed on the property of another person.
  - (b) security services that are provided in relation to monitoring an individual's private residence by a person temporarily residing in the residence when the individual is absent.

### **Security services provided to First Nation individual or band**

- 82.52** (1) The following are exempt from tax imposed under Division 4.5 of Part 5 of the Act:
- (a) security services purchased by a First Nation individual or a band, if the security services are in relation to any of the following:
    - (i) real property situated on First Nation land;
    - (ii) tangible personal property that is, or that is contemplated to be,
      - (A) ordinarily situated on First Nation land, or
      - (B) delivered to a location on First Nation land;
    - (iii) property, other than that referred to in subparagraphs (i) and (ii), that is, or is contemplated to be, owned, possessed or used on First Nation land;
    - (iv) a right to use property referred to in subparagraph (iii) that is, or is contemplated to be, used on First Nation land;
    - (v) a physical or legal presence on First Nation land or a contemplated such presence;

- (vi) an activity on First Nation land or a contemplated such activity;
  - (vii) a transaction on First Nation land or a contemplated such transaction;
- (b) security services purchased by a First Nation individual or a band, if the security services are performed on First Nation land;
- (c) security services purchased by an aboriginal organization representing the interests of First Nation individuals and bands, if the security services are in relation to any of the following:
  - (i) aboriginal treaty or land claims negotiations;
  - (ii) consultations with the government or the government of Canada in relation to aboriginal rights or aboriginal title;
  - (iii) negotiations with the government or the government of Canada in relation to interim agreements that relate to aboriginal rights or aboriginal title;
  - (iv) negotiations that relate to existing treaties or treaty rights;
  - (v) negotiations with other aboriginal organizations in relation to overlapping treaty or land claims.
- (2) Subsection (1) of this section is prescribed for the purposes of section 145 (2) *[evidence required to claim certain exemptions in relation to taxable services]* of the Act.

#### **Security services provided to corporations**

**82.53** A corporation is exempt from tax imposed under Division 4.5 of Part 5 of the Act in relation to security services provided to that corporation by an employee of a related corporation within the meaning of section 148 *[definitions and interpretation for Part 9]* of this regulation.

#### **Security service purchased for resale**

- 82.54** (1) Subject to section 135 *[exemptions not applicable to small seller]* of the Act, a purchaser who purchases security services is exempt from tax imposed under Division 4.5 of Part 5 of the Act on that purchase if the purchase is made solely for the purpose of selling or providing to other persons those security services.
- (2) Subsection (1) of this section is prescribed for the purposes of section 135 of the Act.
- (3) Subsection (1) of this section is prescribed for the purposes of section 145 (2) *[evidence required to claim certain exemptions in relation to taxable services]* of the Act.
- (4) For the purposes of section 145 (2) of the Act, in relation to a person who alleges that security services are exempt under subsection (1) of this section, the collector is required to obtain
- (a) that person's registration number, or
  - (b) if that person does not have a registration number, a declaration in a form specified by the director.

## SCHEDULE 2

**1**     *Section 2.001 of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is renumbered as section 2.005.*

**2**     *Section 2.002 is renumbered as section 2.006.*

**3**     *The following section is added:*

### **Accounting services**

**2.004** For the purposes of paragraph (g) of the definition of “accounting services” in section 1 of the Act, the following services are prescribed as an accounting service:

- (a) providing advice, preparing documents or providing representation in relation to taxes;
- (b) providing advice, preparing documents or providing representation in relation to grants relating to property taxes.

**4**     *Section 7 (2) (b) and (c) is repealed.*

**5**     *The following sections are added:*

### **Purchase price of accounting services – excluded fees and charges**

- 9.1**    (1) For the purposes of section 20.1 (2) (a) *[original purchase price of accounting services]* of the Act, fees and charges for the transmission, printing or copying of documents are prescribed as excluded if the amount of the fees or charges is reasonably related to the cost of the transmission, printing or copying of documents incurred by the person providing the accounting services.
- (2) For the purposes of section 20.1 (2) (b) of the Act, disbursements for travel, food and accommodation are prescribed as excluded if the amount of the disbursements is reasonably related to the cost of providing the accounting services.

### **Purchase price of architectural services – excluded disbursements**

- 9.2**    For the purposes of section 20.2 (2) *[original purchase price of architectural services]* of the Act, disbursements for travel, food and accommodation are prescribed as excluded if the amount of the disbursements is reasonably related to the cost of providing the architectural services.

### **Purchase price of engineering services – excluded disbursements**

- 9.3**    For the purposes of section 20.3 (2) *[original purchase price of engineering services]* of the Act, disbursements for travel, food and accommodation are prescribed as excluded if the amount of the disbursements is reasonably related to the cost of providing the engineering services.

**Purchase price of non-residential real estate services – excluded fees and charges**

- 9.4** (1) For the purposes of section 20.4 (2) (a) [*original purchase price of non-residential real estate services*] of the Act, fees and charges for the transmission, printing or copying of documents are prescribed as excluded if the amount of the fees or charges is reasonably related to the cost of the transmission, printing or copying of documents incurred by the person providing the non-residential real estate services.
- (2) For the purposes of section 20.4 (2) (b) of the Act, disbursements for travel, food and accommodation are prescribed as excluded if the amount of the disbursements is reasonably related to the cost of providing the non-residential real estate services.

**Purchase price of security services – excluded fees, charges and disbursements**

- 9.5** (1) For the purposes of section 20.5 (2) (a) [*original purchase price of security services*] of the Act, fees and charges for the transmission, printing or copying of documents are prescribed as excluded if the amount of the fees or charges is reasonably related to the cost of the transmission, printing or copying of documents incurred by the person providing the security services.
- (2) For the purposes of section 20.5 (2) (b) of the Act, disbursements for travel, food, accommodation and towing are prescribed as excluded if the amount of the disbursements is reasonably related to the cost of providing the security services.