



CASUAL REMITTANCE RETURN

under the Provincial Sales Tax Act

Freedom of Information and Protection of Privacy Act (FOIPPA) The personal information on this form is collected for the purpose of administering the Provincial Sales Tax Act under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

Table with 3 columns: OFFICE USE ONLY, TIN NUMBER, REGISTRATION/PROFILE/CASE

INSTRUCTIONS

- Use this form to remit provincial sales tax (PST) payable under the Provincial Sales Tax Act. If you are a PST collector, you may remit any PST you owe on your Provincial Sales Tax (PST) Return (FIN 400). For information regarding payment of tax on goods and equipment temporarily used in BC, please see our website at gov.bc.ca/pst. For detailed instructions on completing this form, please see the Additional Information section on Page 2. PST applies to taxable goods purchased, leased or brought into BC, and to software and taxable services. Find out more about when to report and pay PST at gov.bc.ca/pst. Complete all relevant fields and submit this form with your payment. Make your cheque, money order or bank draft payable to the Minister of Finance. A \$30 fee will be charged for dishonoured cheques. Payments are due on or before the last day of the month following the month the taxable event occurred (e.g. if the taxable event occurred in June, you must file the return and pay the tax no later than July 31). Payments may be sent to the address shown above or may be made in person at your local Service BC Centre. If you have questions about this form, call us toll-free at 1 877 388-4440 or email us at CTBTaxQuestions@gov.bc.ca. Please type or print clearly.

PART A – IDENTIFICATION

Form fields for identification: FULL LEGAL NAME OF INDIVIDUAL OR CORPORATION, BUSINESS NUMBER, ADDRESS, CITY, PROVINCE, POSTAL CODE

PART B – PST ON PURCHASES/LEASES OF TAXABLE GOODS AND PURCHASES OF SOFTWARE AND TAXABLE SERVICES

Please check (✓) if you are the purchaser or the seller: PURCHASER SELLER

List all taxable goods, software or services bought, sold, consumed or used on which tax has not already been paid. Attach additional sheets if required. If you are remitting PST collected on a sale, include the purchaser's contact information in the description field.

Table with 5 columns: Purchase / Sale Date, Description of Taxable Good, Software or Service, Purchase / Lease Price, Tax Rate, PST Due. Includes a TOTALS row.

1 Attach copies of original receipts or invoices, if available. If you purchased a business, attach a copy of the purchase agreement or bill of sale. If you are leasing equipment, furniture, fixtures, etc, attach a copy of the lease agreement(s). 2 For information on how to determine the applicable PST rate, please refer to "Additional Information" on Page 2 of this form.

Total Payment Enclosed \$

PART C – CERTIFICATION

I certify that the information provided on this return is true and accurate to the best of my knowledge.

Form fields for certification: FULL NAME, TITLE, SIGNATURE, CONTACT TELEPHONE NUMBER, DATE SIGNED

ADDITIONAL INFORMATION

Complete this form if you do not have a registration number and you:

- bought an existing business that included assets such as inventory, furniture or equipment;
- collected PST on sales of taxable goods, software or services;
- purchased or leased taxable goods, purchased software or taxable services, or brought, sent or received delivery of taxable goods in BC on which PST was not paid;
- acquired (purchased or received as a gift) a vehicle, boat or aircraft privately and in the case of a vehicle, you have not already paid tax to ICBC; or
- are a real property contractor and used goods on or after April 1, 2013 which were acquired prior to April 1, 2013, to fulfill a contract for the supply and installation of affixed machinery or improvement to real property.

Do not use this form to remit PST due on vehicles or equipment temporarily used in BC. For further information regarding PST and temporary use, please see our website at gov.bc.ca/pst

Description of Taxable Good, Software or Service – give a brief description of the taxable good, software or service (for example, "Legal Services" or "2010 CAT Excavator, Serial Number 123456"). For more information regarding which goods and services are subject to PST, please see our website at gov.bc.ca/pst

Purchase/Sale Date – enter the date that you purchased the good, software or service or the date the lease commenced. In the case of goods brought into BC, enter the date that the goods entered BC.

Purchase/Lease Price – enter the total price you paid for the good or service including charges for transportation, installation, interest, finance, service, customs and excise that you incurred at or before the time you received title to the good (do not include GST).

For leases, enter the entire amount of the lease cost if the leased good is only used in BC for the lease period (do not include GST). If the leased good is only used in BC for part of the lease period, enter the cost attributable to the portion of the lease period where the good is used in BC. For more information on the application of PST to leases, please see [Notice 2012-012](#), *Leases of Tangible Personal Property (Goods)*.

Depreciation – If you have imported goods into BC, depreciation may be applicable. Use the purchase price minus depreciation **OR** 50% of the purchase price, whichever amount is greater. Please see our website at gov.bc.ca/pst for further information.

PST Due – Multiply the **Purchase/Lease Price** or in the case of a gift of a vehicle, boat or aircraft, the Fair Market Value, by the applicable PST rate. Generally, the PST rate is 7%. For boats and aircraft, the PST rate is either 7% if purchased from a GST registrant or 12% if acquired (purchased or received as a gift) privately. For vehicles, the PST rate is either 7, 8, 9, 10 or 12% and is determined as follows:

- For non-passenger vehicles, the PST rate is 7% if the vehicle was purchased from a GST registrant and 12% if the vehicle was acquired (purchased or received as a gift) privately.
- For passenger vehicles purchased from a GST registrant, the PST rate is as follows:

Purchase Price	Passenger Vehicles
Less than \$55,000	7%
\$55,000 – \$55,999.99	8%
\$56,000 – \$56,999.99	9%
\$57,000 and over	10%

- For passenger vehicles acquired (purchased or received as a gift) privately, the PST rate is 12%.
- For more information about PST on vehicles, please see [Bulletin PST 308](#), *PST on Vehicles*.