



Provincial Sales Tax (PST) Bulletin

Bulletin PST 310

Issued: April 2014
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Goods Brought Into BC

Provincial Sales Tax Act

Latest Revision: The revision bar (|) identifies changes to the previous version of this bulletin dated April 19, 2018. For a summary of the changes, see Latest Revision at the end of this document.

This bulletin explains how PST applies to goods that are brought or sent into BC or received in BC.

This bulletin does not provide information on how PST applies to:

- Leased goods brought or sent into BC or received in BC (see [Bulletin PST 315](#), Rentals and Leases of Goods)
- Goods brought or sent into BC or received in BC for temporary use (see [Bulletin PST 307](#), Goods Brought Into BC for Temporary Use)
- Goods received as a gift in BC, or goods received as a gift outside of BC by a BC resident and brought or sent into BC or received in BC (see [Bulletin PST 312](#), Gifts)
- Multijurisdictional vehicles (see [Bulletin PST 135](#), Multijurisdictional Vehicles)
- Conveyances used interjurisdictionally (i.e. interjurisdictional aircraft, railway rolling stock and other conveyances, and parts for those items)

Table of Contents

Definitions and PST Rates	1
PST on Goods Brought or Sent Into or Received in BC.....	3
Registration and PST Collection	6
Exemptions	6
Examples of Calculating the PST Due	7

Definitions and PST Rates

Definitions

In this bulletin:

- A **BC resident** is a person who resides, ordinarily resides or carries on business in BC, or a person who enters BC with the intention of residing or carrying on business in BC.

- **BC tax previously paid** means the total amount of the following taxes the person previously paid on the goods for which the person did not receive and is not eligible to receive a refund, credit or rebate (including input tax credits):
 - PST
 - social service tax (SST) – the former BC provincial sales tax that was in effect before July 1, 2010
 - tax on designated property (TDP) – the former 12% BC tax on private sales of vehicles, boats or aircraft that was in effect from July 1, 2010 to March 31, 2013
 - the BC portion of the harmonized sales tax (BC HST)
- **Entry date** means the date on which goods are first brought, sent or delivered into BC.
- **Goods** mean tangible personal property as defined in the Provincial Sales Tax Act. Tangible personal property is personal property that can be seen, weighed, measured, felt or touched, or that is in any way perceptible to the senses, and includes:
 - Natural or manufactured gas
 - Heat
 - Affixed machinery
 - An improvement to real property or part of an improvement to real property that is removed from the site at which it is affixed or installed, while it is removed from that site
- **Purchase price** is the total amount paid to purchase goods. For goods purchased outside BC that are brought or sent into BC or received in BC, the purchase price includes charges for financing, interest, service, customs, excise and delivery (e.g. shipping and handling) incurred prior to the use of the goods in BC.

PST Rates

The PST rates for taxable goods brought or sent into BC or received in BC are as follows:

Goods, except those listed below	7% of the purchase price
Vapour products	20% of the purchase price
Vehicles	Rates vary (see Bulletin PST 308 , PST on Vehicles)
Boats	7% or 12% (see Bulletin PST 108 , Boats)
Aircraft	7% or 12% (see Bulletin PST 134 , Aircraft)
Liquor	10% of the purchase price
Manufactured mobile homes*	7% of 50% of the purchase price
Manufactured modular homes*	7% of 55% of the purchase price
Portable buildings*	7% of 45% of the purchase price

*The PST rate is 7% for:

- freestanding appliances, freestanding furniture and draperies purchased with a manufactured mobile home, manufactured modular home or portable building, and
- repair parts purchased for a manufactured mobile home, manufactured modular home or portable building.

This means the reduced PST rates for manufactured mobile homes, manufactured modular homes and portable buildings do not apply to these items.

PST on Goods Brought or Sent Into or Received in BC

Unless a specific exemption applies (see Exemptions below), you must pay PST if any of the following apply:

- You are a BC resident and you bring or send goods into BC, or receive delivery of goods in BC, for your own use or the use of another person at your expense
- You are a BC resident and a person who is not a BC resident brings or sends goods into BC, or receives delivery of goods in BC, for your own use or the use of another person at your expense
- You bring or send goods into BC, or receive delivery of goods in BC, for use in the course of your business, whether or not your business is carried on in BC

Also, if you bring or send a vehicle into BC or receive delivery of a vehicle in BC, you must pay PST if you register the vehicle in BC for use in BC, unless a specific exemption applies. For more information, see [Bulletin PST 308](#), PST on Vehicles.

If you purchase taxable goods that are located outside BC and have them delivered into BC, you must pay PST on the total purchase price for those goods. This includes any delivery charges you pay to have the goods delivered into BC. If the seller does not collect the PST due, you must self-assess (pay directly to us) the PST (see Self-Assessing the PST Due below). For more information on delivery charges, see [Bulletin PST 302](#), Delivery Charges.

Calculating the PST Due

Generally, you must pay PST based on the following formula:

$$\text{PST due} = (\text{PST rate} \times \text{depreciated purchase price}) - \text{BC tax previously paid}$$

You must calculate the depreciated purchase price of the goods as of the entry date for those goods. For information on how to calculate the depreciated purchase price of taxable goods, see Depreciated Purchase Price below.

Note: The requirement to calculate and pay the PST due applies each time you bring or send the goods into BC, or receive delivery of the goods in BC, even if the goods were originally purchased in BC, removed, and brought back into BC. However, if you paid PST on the initial purchase of the taxable goods you removed and later brought back into BC, you may be entitled to an exemption or a reduction in PST payable.

Goods from Outside Canada

Generally, if you are a BC resident and bring or send non-commercial goods into BC from outside Canada, or receive delivery of non-commercial goods in BC from outside Canada, either Canada Border Services Agency (CBSA) or Canada Post will collect the PST due. If CBSA or Canada Post does not collect the PST due, you must self-assess the PST (see Self-Assessing the PST Due below).

Note: CBSA will not collect PST on motor vehicles, trailers and all-terrain vehicles that enter BC from outside Canada. Generally, you must pay the PST due on these vehicles when you register them with ICBC. However, if you delay registering your vehicle with ICBC, you may be required to pay the PST directly to us. For more information, see [Bulletin PST 308](#), PST on Vehicles.

Goods Brought Into BC by Non-Resident Individuals

For the purposes of this section, a **non-resident** is a person who does not reside, ordinarily reside or carry on business in BC and who:

- owns real property in BC, or
- leases, as lessee, real property in BC if the term of the lease, including the cumulative total of all options and rights to extend or renew that lease, is at least five years.

Generally, non-residents must pay PST on all goods they bring or send into BC, or receive delivery of in BC, if the goods are to be used **primarily** in BC and primarily for their own use, or for the use of another person at their expense, during the year following the entry of the goods.

Non-residents must calculate and self-assess PST on the depreciated purchase price of the goods as of the entry date for those goods. This calculation must be done separately for each item.

For information on how to self-assess the PST due, see Self-Assessing the PST Due below.

For information on how to calculate the depreciated purchase price of taxable goods, see Depreciated Purchase Price below.

Exception for Boats and Travel Trailers for Non-Business Purposes

Non-resident individuals are not required to pay PST on boats and travel trailers they bring or send into BC, or receive delivery of in BC from outside BC, solely for non-business purposes. We may ask non-residents that bring or send boats or travel trailers into BC, or receive delivery of boats or travel trailers in BC, to provide documentation proving they are a non-resident of BC (e.g. a medical plan card from another province).

For more information see [Bulletin PST 309](#), PST and Non-Residents.

Depreciated Purchase Price

The depreciated purchase price of taxable goods is the greater of:

- the depreciated value (as calculated below), and
- 50% of the purchase price.

The **depreciated value** is determined on a straight-line basis as follows:

$$\text{Depreciated value} = \text{Purchase price} - [\text{purchase price} \times \text{depreciation rate}]$$

You may only calculate the depreciated value on the following types of equipment using the depreciation rates listed below. Goods not listed below **cannot** be depreciated.

Type of Equipment	Depreciation Rate
Vehicles, including all trailers and self-propelled equipment	30% per year, plus 2.5% per 30-day period for partial years
Aircraft	25% per year, plus 2.0833% per 30-day period for partial years
Vessels (i.e. boats)	15% per year, plus 1.25% per 30-day period for partial years
Railway rolling stock	10% per year, plus 0.8333% per 30-day period for partial years
Other equipment, furnishings and affixed machinery	20% per year, plus 1.667% per 30-day period for partial years

Calculating the Depreciation Rate

To calculate the depreciation rate, follow these steps.

1. Calculate the number of whole years between the date you acquired the goods and the date you brought the goods into BC.
2. After calculating #1 above, calculate the number of days remaining in the partial year (if any) between the date you acquired the goods and the date you brought the goods into BC. Both the first and last days should be counted.
3. Divide the number of days calculated under #2 by 30 and round to the nearest whole number (0.5 and above is rounded up to 1). This is the number of 30-day periods.
4. Calculate the depreciation rate by multiplying the applicable rates in the table above by the number of years and 30-day periods.

For example, you purchased equipment in Alberta on May 12, 2018 and the entry date for those goods is June 30, 2019:

1. May 12, 2018 to May 11, 2019 is one whole year
2. May 12, 2019 to June 30, 2019 is 50 days
3. The number of 30-day periods is $50 \div 30 = 1.667$ rounded up to 2
4. The depreciation rate is $[(1 \times 20\%) + (2 \times 1.667\%)] = \mathbf{23.334\%}$

Self-Assessing the PST Due

If you are required to pay PST on taxable goods brought or sent into BC or received in BC, you must self-assess the PST due unless the PST is collected by the seller, CBSA or Canada Post.

For vehicles registered in BC for use in BC, see [Bulletin PST 308](#), PST on Vehicles.

For all other goods:

- If you have a PST number, you must self-assess the PST due on your next return.
- If you do not have a PST number, you must self-assess the PST due using a Casual Remittance Return ([FIN 405](#)) on or before the last day of the month following the month in which the goods entered BC. For example, if the entry date for the goods is May 1, 2019, the PST is due by June 30, 2019.

Registration and PST Collection

If you are a collector (i.e. a seller who is registered to collect PST or a seller who is not registered to collect PST but is required to be registered) and, in the ordinary course of business, you sell taxable goods and cause those goods to be delivered into BC, you are required to collect PST on those sales. In addition, you must charge PST on the delivery charges that form part of the purchase price for those taxable goods. You must collect and remit the PST due when you cause taxable goods to be delivered into BC, unless a specific exemption applies (e.g. the goods were purchased solely for resale).

For more information, see [Bulletin PST 001](#), Registering to Collect PST.

Exemptions

You are exempt from paying PST on goods that are brought or sent into BC or received in BC if any of the following apply:

- The goods are generally exempt from PST (e.g. non-motorized bicycles; see [Bulletin PST 200](#), PST Exemptions and Documentation Requirements)
- The goods qualify for a specific PST exemption, including:
 - goods solely for resale or lease, and goods incorporated into other goods for resale
 - containers and packaging materials (other than reusable containers) used to package goods for sale or lease (see [Bulletin PST 305](#), Containers and Packaging Materials)
 - qualifying goods obtained by persons eligible for the production machinery and equipment exemption (see [Bulletin PST 110](#), Production Machinery and Equipment Exemption)
 - specifically listed farm equipment and other goods obtained by qualifying farmers (see [Bulletin PST 101](#), Farmers)
 - boats, fishing nets and fishing equipment obtained by qualifying commercial fishers (see [Bulletin PST 102](#), Commercial Fishers)
 - specifically listed aquaculture equipment and other goods obtained by qualifying aquaculturists (see [Bulletin PST 103](#), Aquaculturists)
 - goods eligible for the exemption for goods brought or sent into BC or received in BC by new residents (see [Bulletin PST 306](#), Goods Brought Into BC by New Residents)
 - goods received as part of the distribution of a deceased's estate (i.e. inherited)
 - goods transferred from a spouse, or former spouse, because of the dissolution of marriage or marriage-like relationship
 - goods that will be supplied and affixed to, or installed on, real property by real property contractors to fulfil a written contract with persons exempt from PST (see [Bulletin PST 501](#), Real Property Contractors)

- The goods are in BC for less than 6 days in a 12-month period (note: for certain barge-mounted cranes, this exemption applies provided the cranes are in BC for less than 41 days in a 12-month period)
- The goods are brought or sent into BC or received in BC by a First Nations individual or band that purchased the goods on First Nations land, provided that title to the goods passed on First Nations land (see [Bulletin PST 314](#), Exemptions for First Nations)
- The goods are brought or sent into BC or received in BC by:
 - members of the diplomatic or consular corps (see [Bulletin CTB 007](#), Exemption for Members of the Diplomatic and Consular Corps)
 - the federal government (see [Bulletin CTB 002](#), Sales and Leases to Governments)

Examples of Calculating the PST Due

Example 1 – Laptop Brought Into BC by a Business

A business purchased a laptop in Ontario for \$2,000 on February 12, 2018. To pay for the laptop, the business paid \$1,500 in cash and also traded in a computer for a \$500 trade-in credit against the purchase. The business paid Ontario HST on the entire \$2,000. The business initially used the laptop in Ontario, but later decided to send the laptop into BC for use in BC. The entry date for the laptop was February 16, 2019.

PST applies as follows:

$$\text{PST due} = (\text{PST rate} \times \text{depreciated purchase price}) - \text{BC tax previously paid}$$

The depreciated purchase price is the greater of the depreciated value and 50% of the purchase price.

The depreciated value is calculated as follows:

$$\text{Depreciated value} = \text{Purchase price} - [\text{purchase price} \times \text{depreciation rate}]$$

The purchase price is \$2,000 because the purchase price is the total amount paid to purchase goods **before** a deduction for a trade-in.

$$\text{Depreciated value} = \$2,000 - [\$2,000 \times \text{depreciation rate}]$$

The depreciation rate is calculated as follows:

1. February 12, 2018 to February 11, 2019 is one whole year
2. February 12, 2019 to February 16, 2019 is 5 days
3. The number of 30-day periods is $5 \div 30 = 0.1667$ rounded down to 0
4. The depreciation rate is $(1 \times 20\%) = 20\%$

$$\text{Depreciated value} = \$2,000 - [\$2,000 \times 20\%]$$

$$\text{Depreciated value} = \$1,600$$

The depreciated purchase price is the greater of \$1,600 and 50% of the purchase price (\$1,000). Therefore, the depreciated purchase price is \$1,600.

$$\text{PST due} = (7\% \times \$1600) - 0$$

Note: The business does not receive a reduction for the Ontario HST they paid on the goods because Ontario HST is not a “BC tax previously paid.”

$$\text{PST due} = \$112$$

If the business has a PST number, they must self-assess the PST due on their next return. If they do not have a PST number, the PST is due by March 31, 2019.

Example 2 – Furniture Sent Into BC by a BC Resident

A BC resident purchased furniture for \$5,000 in Alberta on March 15, 2017. The BC resident initially used the furniture at their home in Alberta, but later decided to send the furniture into BC for use in their home in BC. The BC resident paid a mover \$200 to deliver the furniture into BC. The entry date for the furniture was January 3, 2019. PST applies as follows:

$$\text{PST due} = (\text{PST rate} \times \text{the depreciated purchase price}) - \text{BC tax previously paid}$$

The depreciated purchase price is the greater of the depreciated value and 50% of the purchase price.

The depreciated value is calculated as follows:

$$\text{Depreciated value} = \text{Purchase price} - [\text{purchase price} \times \text{depreciation rate}]$$

The purchase price is \$5,200 because the purchase price includes charges for service, customs, excise and transportation (e.g. shipping) incurred prior to the use of the goods in BC.

$$\text{Depreciated value} = \$5,200 - [\$5,200 \times \text{depreciation rate}]$$

The depreciation rate is calculated as follows:

1. March 15, 2017 to March 14, 2018 is one whole year
2. March 15, 2018 to January 3, 2019 is 295 days
3. The number of 30-day periods is $295 \div 30 = 9.83$ rounded up to 10
4. The depreciation rate is $[(1 \times 20\%) + (10 \times 1.667\%)] = 36.67\%$

$$\text{Depreciated value} = \$5,200 - [\$5,200 \times 36.67\%]$$

$$\text{Depreciated value} = \$3,293.16$$

The depreciated purchase price is the greater of \$3,293.16 and 50% of the purchase price (\$2,600). Therefore, the depreciated purchase price is \$3,293.16.

$$\text{PST due} = (7\% \times \$3,293.16) - 0$$

$$\text{PST due} = \$230.52$$

If the BC resident has a PST number, they must self-assess the PST due on their next return. If they do not have a PST number, the PST is due by February 28, 2019.

Need more info?

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Toll free: 1-877-388-4440

Email: CTBTaxQuestions@gov.bc.ca

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

Latest Revision

December 2020

- Updated the rate of PST on vapour products to 20%
 - Removed outdated examples
 - Other minor revisions
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References: Provincial Sales Tax Act, sections 1 “affixed machinery”, “band”, “BC resident”, “boat”, “collection agent”, “collector”, “conveyance”, “entry date”, “First Nation individual”, “manufactured building”, “manufactured mobile home”, “manufactured modular home”, “multijurisdictional vehicle”, “portable building”, “postal agent”, “resident taxpayer”, “reusable container”, “tangible personal property”, “use”, “vehicle”, 9, 10, 24, 25, 28, 29, 30, 34, 36, 47-55, 79-80.1, 90, 93, 141, 142, 168, 172, 179 and 192; Provincial Sales Tax Exemption and Refund Regulation, sections 1 “First Nation land”, “fishing equipment”, “qualifying aquaculturist”, “qualifying commercial fisher”, “qualifying farmer”, “spouse”, 17.1, 19, 21, 22, 46, 48, 49, 50, 55, 90-120 and Schedules 2-4; Provincial Sales Tax Regulation, sections 10, 17 and 31.1; Consular Tax Exemption Regulation.