



INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) PAID ON A MOTOR VEHICLE

under the Provincial Sales Tax Act

GENERAL INFORMATION

Complete this form to claim a refund of provincial sales tax (PST) paid on a motor vehicle.

If you are claiming a refund of PST paid on a vehicle purchased or brought into B.C. on or after April 1, 2013, use this form.

If you are applying for a refund of PST paid in connection with a multijurisdictional vehicle, use the Application for Refund of Provincial Sales Tax in Relation to Multijurisdictional Vehicles ([FIN 355/MJV](#)). All forms can be found on our website at gov.bc.ca/pst

Please follow the instructions carefully as your application will be returned to you for revision if:

- the form is incomplete, or
- the required documents are not provided (refer to the Checklist of Requirements on [Page 2](#) and Part E of the application for details).

After you have revised your application, you can reapply with the completed application and required documents.

An application for refund must be received by the ministry within four years from the date PST was paid. The ministry cannot issue a refund of less than \$10.

COMPLETING YOUR APPLICATION

Part A – Applicant Information

Item 1

Enter the full current legal name of the applicant who paid the tax. An operating name or “doing business as” name may not be the legal name. If the applicant is a corporation, enter the name as it appears on the incorporation certificate. If the applicant is a proprietorship, the legal name is the legal name of the individual who owns the business.

Item 2

Enter your 9-digit business number (BN) provided by Canada Revenue Agency, if you have one.

Item 3

If you are a registered collector under the Provincial Sales Tax Act, enter your PST number.

Item 4

Enter your complete mailing address. Where applicable, a cheque and/or a refund decision letter will be mailed to this address. This address should not be the address of a third party representative, such as an external accountant, bookkeeper or consultant.

Item 5

Enter the name and phone number of a person to contact if the ministry has questions about your application.

Part D – Transaction Information

Item 6

Enter the total dollar amount of your refund claim. If an amount is not entered, your application will be returned.

Item 7

Generally, the transaction date is the date the tax was paid:

- to ICBC upon registration of the vehicle, or
- to a registered PST collector (e.g. a motor vehicle dealer) on purchase of the vehicle.

Item 8

Provide the vehicle identification number (VIN), make, model, year and purchase price of the vehicle. If your claim is for a refund of PST paid on more than one vehicle, attach a separate sheet of paper to list this information and the transaction date (Item 7) for each vehicle.

Part E – Refund Reason Section

Item 9

Indicate the reason(s) for claiming a refund by entering a dollar amount in one of the “Amount Claimed” fields. If you are claiming a refund for “Other” (refund reason #5), please fully explain your reason for requesting a refund using the space provided. For more information, please see [Bulletin PST 308](#), PST on Vehicles.

EXPLANATION OF DOCUMENTS TO ATTACH

1. A copy of the bill of sale showing a description of the vehicle, date of purchase, name of the seller and purchaser and the purchase price.
2. A copy of the validated ICBC Transfer/Tax Form ([APV9T](#)) showing the amount of tax paid to ICBC when the vehicle was transferred. If you paid PST to the person who sold you the vehicle, the tax paid must be shown on document 1.
3. Registration documents from another jurisdiction showing the date the vehicle was registered in another jurisdiction.
4. Proof of residency in another jurisdiction, such as a copy of a valid driver's licence issued by another jurisdiction or proof of active enrolment in the medical services plan of another jurisdiction. If applying for a refund for refund reason #1, the proof must show the date the applicant established residency in another jurisdiction.
5. Proof that either:
 - sales tax was paid in another jurisdiction, or
 - the provincial portion of the harmonized sales tax (HST) was paid in a province that imposes HST.

6. A statement from the applicant certifying that the applicant has not received and is not entitled to receive for the vehicle a credit, rebate or refund of the sales tax, or of the provincial portion of the HST paid in the other jurisdiction.
7. A copy of the validated ICBC Transfer/Tax Form (**APV9T**) showing that ownership was transferred back to the original seller (refund reason #4).
8. A written statement from the original seller certifying:
 - the date the vehicle was returned to the seller by the applicant, and
 - the amount of the purchase price that was refunded upon return of the vehicle.
9. Proof that the applicant purchased or leased the vehicle, such as a copy of the cancelled cheque or a copy of the applicant's bank statement showing a debit in the amount of the purchase on the transaction date or lease payments made to the lessor.
10. A copy of the Motor Vehicle Appraisal Form (**FIN 320**) completed by the motor vehicle appraiser who appraised the retail value of the motor vehicle.
11. A written statement from the applicant certifying the reason why the applicant is entitled to a refund of PST paid for the vehicle. Sufficient and appropriate documents to support the basis for the claim must be submitted.

Part F – Applicant Certification

Item 10

This application must be signed by the person who paid the tax. If the tax was paid by a corporation or a society, the application must be signed by a director, or by an employee who has been delegated authority to sign on behalf of the corporation or society. You may be required to provide evidence that the person who signed the application has the authority to sign. An application that is not signed, not signed by a signing authority or is signed by a third party (such as an external accountant, bookkeeper or consultant) will be returned.

SENDING IN YOUR APPLICATION

Your application and attached documents can be mailed or couriered to:

Mailing Address

Ministry of Finance
Consumer Taxation Programs Branch
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6

Courier

Ministry of Finance
Refund Section
Consumer Taxation Programs Branch
1802 Douglas Street
Victoria BC V8T 4K6

Please keep a copy of this application and supporting documents for your records.

NEED MORE INFO?

Online: gov.bc.ca/pst
Toll free in Canada: 1-877-388-4440
Email: CTBTaxQuestions@gov.bc.ca

CHECKLIST OF REQUIREMENTS

Reference Item
on Form

- | | |
|---|-----------|
| <input type="checkbox"/> Application is in the legal name of the applicant. | 1 |
| <input type="checkbox"/> Address is the complete mailing address of the applicant. | 4 |
| <input type="checkbox"/> Total refund amount is provided. | 6 |
| <input type="checkbox"/> Transaction date is provided. | 7 |
| <input type="checkbox"/> Reason for refund is provided. If "Other", a full explanation is provided. | 9 |
| <input type="checkbox"/> Required documents are attached. | 9 |
| <input type="checkbox"/> Signed by an authorized signing authority. | 10 |

**APPLICATION FOR REFUND OF
PROVINCIAL SALES TAX (PST)
PAID ON A MOTOR VEHICLE**

under the Provincial Sales Tax Act

INSTRUCTIONS:

- Complete this form **IN FULL** to apply for a refund of PST paid on a motor vehicle under the Provincial Sales Tax Act.
- Carefully read the instructions on **Pages 1** and **2**. Incomplete applications will be returned.
- If you require additional information, call us toll free at 1-877-388-4440.

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 Director, Policy, Rulings and Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll free at 1-877-388-4440).

PART A – APPLICANT INFORMATION**1** FULL LEGAL NAME**2** BUSINESS NUMBER (if applicable)**3** PST NUMBER (if applicable)**PST****4** MAILING ADDRESS

CITY

PROVINCE

POSTAL CODE

5 CONTACT NAME

CONTACT TELEPHONE NUMBER

PART B – AUTHORIZATION OF A THIRD PARTY REPRESENTATIVE

Complete this section if you authorize the ministry to discuss your refund application with a third party representative (such as an external accountant, bookkeeper or consultant).

NAME OF REPRESENTATIVE (individual and/or firm)

TELEPHONE NUMBER

PART C – EMAIL AUTHORIZATION

If you authorize the ministry to communicate with you or your third party representative by email, enter the email address below. Although we will take reasonable steps to protect all information once received, we cannot guarantee the absolute safety of personal information during transmission by email.

APPLICANT CONTACT EMAIL ADDRESS

REPRESENTATIVE EMAIL ADDRESS

PART D – TRANSACTION INFORMATION**6** TOTAL AMOUNT OF YOUR PST REFUND CLAIM**7** TRANSACTION DATE YYYY / MM / DD

\$

8 VEHICLE INFORMATION – Provide a description of the vehicle for which you are claiming a refund of the PST paid (if your claim is for more than one vehicle, attach a separate sheet of paper).

VEHICLE IDENTIFICATION NUMBER (VIN)

MAKE / MODEL

YEAR

PURCHASE PRICE

\$

CONTINUE TO PAGE 4 ➔

PART E – REFUND REASON

9	SUPPORTING DOCUMENTS REQUIRED TO PROCESS YOUR REFUND CLAIM	DOCUMENTS TO ATTACH (see Pages 1 and 2 for explanation of documentation)	AMOUNT CLAIMED (\$)
1	I was a resident of B.C. at the time I purchased the vehicle in B.C. and, within 30 days of the date of purchase or possession, I established residency in another jurisdiction and removed the vehicle from BC. In my new jurisdiction, I have paid a sales tax or the provincial portion of the HST in respect of the vehicle, and I am not eligible to receive a refund, credit or rebate of that tax. The vehicle will be used solely outside of B.C.	1, 2, 3, 4, 5, 6, 9	
2	I am a non-resident of B.C. and I purchased a vehicle in B.C. I removed the vehicle within 30 days of the date of purchase or possession. I will use the vehicle primarily outside of B.C.	1, 2, 3, 4, 9	
3	I am a non-resident of B.C. and I purchased a vehicle in B.C. I removed the vehicle from B.C. to another jurisdiction within 180 days of the date of purchase or possession. In that jurisdiction, I have paid a sales tax or the provincial portion of the HST in respect of the vehicle, and I am not eligible to receive a refund, credit or rebate of that tax. The vehicle will be used primarily outside of B.C.	1, 2, 3, 4, 5, 6, 9	
4	I purchased a vehicle in B.C. and returned the vehicle to the original seller within 30 days of the date of purchase or possession. The seller returned all or a portion of the purchase price I paid.	1, 2, 7, 8, 9	
5	I paid tax on the average wholesale value of a motor vehicle, obtained a Motor Vehicle Appraisal Form (FIN 320) and have submitted my refund claim within 30 days of the date of registration of the motor vehicle. Both the declared purchase price and the appraised retail value of the motor vehicle are less than the average wholesale value of the motor vehicle.	1, 2, 9 10	
6	Other – Explain, in detail, your reason for requesting a refund (if more space is required, attach a separate sheet of paper):	1, 2, 9, 11	

PART F – APPLICANT CERTIFICATION

10 I certify that I have not and will not receive a credit or refund from the seller for the items included in this application, and that I have not and will not claim a credit on a PST return for the items included in this application.

I certify that all information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine up to \$10,000, and/or imprisonment for up to two years.

☐ I authorize the Ministry of Finance to exchange information with me using electronic media such as CDs or DVDs.

SIGNATURE OF SIGNING AUTHORITY

PRINT NAME OF SIGNING AUTHORITY

TITLE

DATE SIGNED
YYYY / MM / DD**X**