



# INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) MULTIJURISDICTIONAL VEHICLES

under the *Provincial Sales Tax Act*

**FOR PST PAID AFTER MARCH 31, 2013**

## GENERAL INFORMATION

Complete this form to claim a refund of provincial sales tax (PST) or multijurisdictional vehicle (MJV) tax paid in relation to an MJV **after March 31, 2013**.

To claim a refund of PST for any other reason, you must use the appropriate refund application form. All forms can be found under **Forms** on our website at [gov.bc.ca/pst](http://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 tax was paid. The ministry cannot issue a refund of less than \$10.

## CREDITS FROM INSURANCE CORPORATION OF BRITISH COLUMBIA (ICBC)

Please note that ICBC provides credits to BC carriers under a variety of circumstances outlined in **Bulletin PST 135**, *Multijurisdictional Vehicles*. Refunds are not issued in circumstances where ICBC is required to provide a credit.

## COMPLETING YOUR APPLICATION

### Part A – Applicant Information

#### Item 1

Enter the full current legal name of the applicant who paid the tax. In the case of tax paid when a vehicle is licensed for multijurisdictional use, the refund is payable to the person who licensed the vehicle. 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 Prorate account number.

#### Item 5

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 6

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

### Part D – Refund Information

#### Item 7

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

#### Item 8

Generally, the from/to dates of your claim period are the dates of your first and last transactions for which you are claiming a refund.

### Part E – Refund Reason

#### Item 9

Indicate the reason for claiming a refund **by checking one of the boxes in the “I am claiming a refund for this reason” column**. Check one box only. If you are claiming a refund for “Other” (refund reason #7), please fully explain your reason for requesting a refund using the space provided. For details on MJV related exemptions and refunds, refer to **Bulletin PST 135**, *Multijurisdictional Vehicles*.

## EXPLANATION OF DOCUMENTS TO ATTACH

1. Cab card(s), vehicle fee notice(s) and fleet fee notice(s).
2. A schedule to list all vehicles (including trailers, if applicable) involved with your claim, showing Vehicle Identification Number (VIN), year, make and unit number. See the ministry website for the *Refund Claim Schedule* template (Vehicle Listing tab) available in **Excel**.
3. A schedule, in date order, showing the transaction date, invoice number, name of seller/lessor, description of all parts, services and/or trailers purchased or leased, the amount of tax paid on each part, service and/or trailer, and identifying the specific MJV or trailer associated with each amount. See the ministry website for the *Refund Claim Schedule* template (Invoice Schedule tab) available in **Excel**.

Please note that tools and consumables, such as motor oil and grease, do not qualify and must not be included in the amounts shown on your schedule. If your claim contains a significant number of ineligible items, it will be returned to you for revision.

4. Copies of invoices/receipts, in date order.
5. If applying for a refund of PST paid on parts and/or services, a signed statement certifying that the purchases were made solely for MJVs or for trailers used solely with MJVs. If applying for a refund of PST paid on a trailer, a signed statement certifying that the trailer was purchased or leased for use solely with MJVs.
6. Cab card, vehicle fee notice and fleet fee notice for the vehicle under repair.
7. Cab card, vehicle fee notice and fleet fee notice for the replacement vehicle (if the replacement vehicle was an MJV) or temporary permits for travel outside of BC.
8. A signed statement certifying that the replacement vehicle was used only according to the terms of the licence that was issued for the MJV under repair.
9. The short-term lease agreement for the replacement vehicle (indicating tax paid, if applicable).
10. The repair invoice identifying the vehicle under repair and indicating the length of time the vehicle was held for repair.
11. Evidence of the actual distance the vehicle(s) in the fleet travelled in BC during the fleet licence year and evidence of the actual total distance the vehicle(s) in the fleet travelled during the fleet licence year.
12. Evidence of the date upon which the vehicle(s) ceased to be licensed as MJVs.
13. Either:
  - a. evidence showing when the vehicle(s) were licensed for use solely within BC (before becoming licensed as MJVs), or
  - b. lease agreement(s) showing that the vehicle(s) are leased.
14. Evidence, such as rental agreements, that PST was paid on the rentals by the lessees.
15. Cab cards, vehicle fee notices and fleet fee notices for both fleets.
16. Cab cards, vehicle fee notices and fleet fee notices for both vehicles.
17. Bill of sale or invoice specifying the purchase date and price and indicating that the first vehicle was accepted as a trade-in on account of the second vehicle.
18. Either:
  - a. evidence showing that the vehicle(s) are now licensed for use solely within BC, or
  - b. evidence showing that the vehicle(s) are now licensed for use outside of BC.
19. One or both, as appropriate:
  - a. evidence showing that MJV tax was paid more than once for the vehicle(s) during the fleet licence year, and/or
  - b. evidence showing that the vehicle(s) remained unlicensed for at least one whole calendar month during the fleet licence year.
20. A detailed explanation of the reason why you are requesting a refund, plus evidence to support your claim.

### SENDING IN YOUR APPLICATION

Your application and attached documents (do **not** use staples) 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  
 Refunds 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](http://gov.bc.ca/pst)  
 Toll-free in Canada: 1 877 388-4440  
 Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

<b>CHECKLIST OF REQUIREMENTS</b>	<b>Reference Item on Form</b>
<input type="checkbox"/> Application is in the legal name of the applicant.	<b>1</b>
<input type="checkbox"/> Prorate account number is provided.	<b>4</b>
<input type="checkbox"/> Address is the complete mailing address of the applicant.	<b>5</b>
<input type="checkbox"/> Total refund amount is provided.	<b>7</b>
<input type="checkbox"/> Claim period is provided.	<b>8</b>
<input type="checkbox"/> Reason for refund is provided. If "Other", a full explanation is provided.	<b>9</b>
<input type="checkbox"/> Required documents are enclosed.	<b>9</b>
<input type="checkbox"/> Signed by an authorized signing authority.	<b>10</b>



APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) MULTIJURISDICTIONAL VEHICLES

under the Provincial Sales Tax Act

FOR PST PAID AFTER MARCH 31, 2013

INSTRUCTIONS:

- Complete this form IN FULL to apply for a refund of PST or MJV tax paid in relation to a multijurisdictional 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 Manager, Program 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)
4 PRORATE ACCOUNT NUMBER
5 MAILING ADDRESS (include street or PO box) CITY PROVINCE POSTAL CODE
6 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 - REFUND INFORMATION

7 TOTAL AMOUNT OF YOUR PST REFUND CLAIM \$
8 Transaction Date FROM YYYY / MM / DD TO YYYY / MM / DD

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) I AM CLAIMING A REFUND FOR THIS REASON (check (✓) one only)
Purchases or leases - all carriers
1 Parts, services and trailers: PST was paid on eligible replacement parts, repairs, and/or trailers used solely with MJVs. Please note that tools and consumables, such as motor oil and grease, do not qualify. 1, 2, 3, 4, 5
2 Replacement vehicle: Tax was paid on the lease of a motor vehicle used to replace an MJV while it was being repaired. 6, 7, 8, 9, 10

**PART E – REFUND REASON CONTINUED**

<b>9 SUPPORTING DOCUMENTS REQUIRED TO PROCESS YOUR REFUND CLAIM</b>	<b>DOCUMENTS TO ATTACH</b> <i>(see Pages 1 and 2 for explanation of documentation)</i>	<b>I AM CLAIMING A REFUND FOR THIS REASON</b> <i>(check (✓) one only)</i>
<b>MJV tax refund – all carriers</b>		
3 Overestimated travel within BC: Travel ratio was estimated and a year-end reconciliation shows that the travel ratio was too high.	1, 2, 11	<input type="checkbox"/>
4 Non-prorate licensing: With at least one whole calendar month remaining in the prorate licence period, the vehicle became licensed for use either (a) solely within BC (and no exit tax was payable) <b>or</b> (b) outside BC.	1, 2, 12, 13, 18	<input type="checkbox"/>
5 Unlicensed and overlapping periods: The vehicle licence period has ended and you were required to pay MJV tax more than once during the fleet licence year and/or the vehicle ceased to be licensed as an MJV for at least one whole calendar month during the fleet licence year.	1, 2, 12, 19	<input type="checkbox"/>
6 Short term rental vehicle: MJV was primarily leased to the public in BC as a short term rental vehicle (28 days or less) and PST was charged and collected on those leases.	1, 2, 14	<input type="checkbox"/>
7 Other: Explain, in detail, your reason for requesting a refund <i>(if more space is required, attach a separate sheet of paper)</i> .	1, 2, 20	<input type="checkbox"/>

<b>MJV tax refund – non-BC carriers only (BC carriers will be credited by ICBC)</b>		
8 Fleet-to-fleet transfer: MJV was transferred from one MJV fleet to another MJV fleet with at least one whole calendar month remaining in the licence period.	15	<input type="checkbox"/>
9 Trade-in: MJV was traded in, with at least one whole calendar month remaining in its licence period, against the purchase of another MJV. Please note that this refund does not apply to leased vehicles.	16, 17	<input type="checkbox"/>

**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	NAME OF SIGNING AUTHORITY <i>(please print)</i>	TITLE	DATE SIGNED YYYY / MM / DD
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**X**