



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

under the Provincial Sales Tax Act

## 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.

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).

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 (see 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.

We must receive your refund application within four years from the date you paid the tax. We cannot issue a refund of less than \$10.

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

ICBC provides credits to B.C. 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 you are applying as a corporation, enter the name as it appears on the incorporation certificate. If you are applying as 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 we have 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 #6), fully explain your reason for requesting a refund using the space provided.

For details on MJV related exemptions and refunds, see [Bulletin PST 135](#), Multijurisdictional Vehicles.

## EXPLANATION OF DOCUMENTS TO ATTACH

Do not submit original documents with your application. Ensure copies are legible.

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 [Refund Claim Schedule Excel template](#) (Vehicle Listing tab) available on our website.
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 [Refund Claim Schedule Excel template](#) (Invoice Schedule tab) available on our website.  
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 or receipts or both, in date order.
5. If applying for a refund of PST paid on parts or services or both of them, 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 B.C.
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 date upon which the vehicle(s) ceased to be licensed as MJVs.
12. Either:
  - a. evidence showing when the vehicle(s) were licensed for use solely within B.C. (before becoming licensed as MJVs), or
  - b. lease agreement(s) showing that the vehicle(s) are leased.
13. Evidence, such as rental agreements, that PST was paid on the rentals by the lessees.
14. Cab cards, vehicle fee notices and fleet fee notices for both fleets.
15. Cab cards, vehicle fee notices and fleet fee notices for both vehicles.
16. 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.
17. Either:
  - a. evidence showing that the vehicle(s) are now licensed for use solely within B.C., or
  - b. evidence showing that the vehicle(s) are now licensed for use outside B.C.
18. 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.
19. A detailed explanation of the reason why you are requesting a refund, plus evidence to support your claim.
20. If you are applying as an individual or a sole proprietorship, include a copy of your photo ID as evidence to support your legal name (e.g. a copy of your driver's licence, passport or other government-issued ID). If you are a corporation not registered in B.C., submit a copy of your incorporation certificate.

## SUBMITTING YOUR APPLICATION

Your application and attached documents (do **not** use staples) can be mailed or couriered to:

### Mailing Address

Ministry of Finance  
 Refund Section  
 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

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

## AFTER YOU APPLY

When reviewing your claim, we may ask you to provide additional supporting documentation.

We may also ask you to include proof of payment, such as credit or debit card statements, or a statement of account from the seller showing payment of the invoice. Payment details from your own accounting records (e.g. your cash and accounts payable journals) are not accepted as proof of payment.

**Note:** Electronic Funds Transfer documents and third-party payment system documents must show the name of the payee.

If you do not provide additional supporting documentation or proof of payment on request, your refund request may be disallowed.

## NEED MORE INFO?

Online: [gov.bc.ca/pst](https://gov.bc.ca/pst)

Toll free: 1-877-388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

## CHECKLIST OF REQUIREMENTS

Reference Item  
on Form

- |   |           |
|---|-----------|
| <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 a signing authority.   | <b>10</b> |



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

under the Provincial Sales Tax Act

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 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 - Include a copy of your identification if required. See Page 2 for details.

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 CLAIM PERIOD 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. Tools and consumables, such as motor oil and grease, do not qualify. 2 Replacement vehicle: Tax was paid on the lease of a motor vehicle used to replace an MJV while it was being repaired.

**PART E – REFUND REASON CONTINUED**

<b>9 SUPPORTING DOCUMENTS REQUIRED TO PROCESS YOUR REFUND CLAIM</b>	<b>DOCUMENTS TO ATTACH</b> <small>(see <a href="#">Pages 1</a> and <a href="#">2</a> for explanation of documentation)</small>	<b>I AM CLAIMING A REFUND FOR THIS REASON</b> <small>(check (✓) one only)</small>
<b>MJV tax refund – all carriers</b>  3 Non-prorate licensing: With at least one whole calendar month remaining in the vehicle licence period, the vehicle became licensed for use either (a) solely within B.C. (and no exit tax was payable) <b>or</b> (b) outside B.C.	1, 2, 11, 12, 17, 20	<input type="checkbox"/>
4 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, 11, 18, 20	<input type="checkbox"/>
5 Short term rental vehicle: MJV was primarily leased to the public in B.C. as a short term rental vehicle (28 days or less) and PST was charged and collected on those leases.	1, 2, 13, 20	<input type="checkbox"/>
6 Other: Explain, in detail, your reason for requesting a refund (if more space is required, attach a separate sheet of paper).	1, 2, 19, 20	<input type="checkbox"/>

<b>MJV tax refund – non-B.C. carriers only (B.C. carriers will be credited by ICBC)</b>  7 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 vehicle licence period.	14, 20	<input type="checkbox"/>
8 Trade-in: MJV was traded in, with at least one whole calendar month remaining in its vehicle licence period, against the purchase of another MJV. This refund does not apply to leased vehicles.	15, 16, 20	<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 the information I have provided is true and complete. I acknowledge that providing false or incomplete information may result in penalties, fines and/or imprisonment.

SIGNATURE OF SIGNING AUTHORITY  <b>X</b>	NAME OF SIGNING AUTHORITY	TITLE	DATE SIGNED YYYY / MM / DD
--	---------------------------	-------	-------------------------------