



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

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) paid on a motor vehicle **after March 31, 2013**.

If you are claiming a refund of PST paid on a vehicle purchased or brought into BC on or after April 1, 2013, use this form. If you are claiming a refund of the 12% provincial tax on designated property (TDP) paid to ICBC before May 1, 2013, complete the *Application for Refund of Tax on Designated Property* (**FIN 318**).

If you are applying for a refund of PST paid in connection with a multijurisdictional vehicle after March 31, 2013, 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

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 #6), 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 license 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 second bill of sale (same details as in document 1) showing that the vehicle identified in document 1 was resold within 7 days.
8. A copy of the validated ICBC *Transfer/Tax Form (APV9T)* showing that ownership of the vehicle transferred to a new purchaser (refund reason #4) or that ownership was transferred back to the original seller (refund reason #5).
9. 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.
10. 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.
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
 Refunds Section
 Consumer Taxation Programs Branch
 1802 Douglas Street
 Victoria BC

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 FOR PST PAID AFTER MARCH 31, 2013

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 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)

PST

4 MAILING ADDRESS

CITY

PROVINCE

POSTAL CODE

5 CONTACT NAME

CONTACT TELEPHONE NUMBER

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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

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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

\$

PART E – REFUND REASON

9 SUPPORTING DOCUMENTS REQUIRED TO PROCESS YOUR REFUND CLAIM	DOCUMENTS TO ATTACH <small>(see Pages 1 and 2 for explanation of documentation)</small>	AMOUNT CLAIMED (\$)
1 I was a resident of BC at the time I purchased the vehicle in BC 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 BC.	1, 2, 3, 4, 5, 6, 10	
2 I am a non-resident of BC and I purchased a vehicle in BC. I removed the vehicle within 30 days of the date of purchase or possession. I will use the vehicle primarily outside of BC.	1, 2, 3, 4, 10	
3 I am a non-resident of BC and I purchased a vehicle in BC. I removed the vehicle from BC 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 BC.	1, 2, 3, 4, 5, 6, 10	
4 I purchased a vehicle in BC and resold the vehicle within 7 days of the date of purchase or possession.	1, 2, 7, 8, 10	
5 I purchased a vehicle in BC 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, 8, 9, 10	
6 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, 10, 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 X	PRINT NAME OF SIGNING AUTHORITY	TITLE	DATE SIGNED YYYY / MM / DD
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