



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

Generally, an application for refund must be received by us within four years from the date PST was paid. If you are applying for refund reason #5 under [Part E](#), we must receive this application **within 30 days** from the date the motor vehicle was registered.

We 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 you are applying as a corporation, enter the name as it appears on the incorporation certificate. If you are applying as a sole proprietorship, the legal name is the 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 we have 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 #6), fully explain your reason for requesting a refund using the space provided. For more information, see [Bulletin PST 308](#), PST on Vehicles.

## EXPLANATION OF DOCUMENTS TO ATTACH

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

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 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 (**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.
12. If you are applying as an individual or 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.

**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, is not signed by a signing authority or is signed by a third party (such as an external accountant, bookkeeper or consultant) will be returned.

**SUBMITTING YOUR APPLICATION**

Your application and attached documents 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, including 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](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"/> Address is the complete mailing address of the applicant.	<b>4</b>
<input type="checkbox"/> Total refund amount is provided.	<b>6</b>
<input type="checkbox"/> Transaction date is provided.	<b>7</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 attached.	<b>9</b>
<input type="checkbox"/> Signed by a signing authority.	<b>10</b>



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 - Include a copy of your identification if required. See Page 2 for details. 2 BUSINESS NUMBER (if applicable) 3 PST NUMBER (if applicable) 4 MAILING ADDRESS 5 CONTACT NAME

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**

<b>9 SUPPORTING DOCUMENTS REQUIRED TO PROCESS YOUR REFUND CLAIM</b>	<b>DOCUMENTS TO ATTACH</b> (see <a href="#">Pages 1</a> and <a href="#">2</a> for explanation of documentation)	<b>AMOUNT CLAIMED (\$)</b>
<b>1</b> 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 B.C. 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 B.C.	1, 2, 3, 4, 5, 6, 9, 12	
<b>2</b> 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 B.C.	1, 2, 3, 4, 9, 12	
<b>3</b> 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 B.C.	1, 2, 3, 4, 5, 6, 9, 12	
<b>4</b> I purchased a vehicle and the original seller, who is not a collector, returned all or a portion of the purchase price I paid.	1, 2, 7, 8, 9, 12	
<b>5</b> I paid tax on the average wholesale value of a motor vehicle and obtained a Motor Vehicle Appraisal ( <a href="#">FIN 320</a> ). 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. <b>Note:</b> To qualify for this refund, we must receive this application <b>within 30 days</b> from the date the motor vehicle was registered.	1, 2, 9, 10, 12	
<b>6</b> 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, 12	

**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
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