



CASUAL REMITTANCE RETURN

under the Provincial Sales Tax Act

GENERAL INQUIRIES

Toll-free: 1 877 388-4440

Email: CTBTaxQuestions@gov.bc.ca

See Page 2 for additional information.

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).

INSTRUCTIONS

- Use this form to report and pay provincial sales tax (PST). If you are a PST collector, you may report and pay any PST you owe on your Provincial Sales Tax Return (FIN 400). Complete all relevant fields. If more space is needed, attach a separate sheet. Submit this form with payment to the address above or in person at a Service BC Centre.

- Payments are due on or before the last day of the month following the month the taxable event occurred (e.g. if the taxable event occurred in June, you must file the return and pay the PST no later than July 31). Make your cheque, money order or bank draft payable to the Minister of Finance. A \$30 fee will be charged for dishonoured cheques.

Table with 3 columns: OFFICE USE ONLY, TIN NUMBER, REGISTRATION/PROFILE/CASE

PART A - TAXPAYER INFORMATION

Form fields for FULL LEGAL NAME OF INDIVIDUAL OR CORPORATION and BUSINESS NUMBER (if applicable). Mailing address field.

PART B - PST ON PURCHASES/LEASES OF TAXABLE GOODS, SOFTWARE AND SERVICES

Are you the (check (✓) one): [] PURCHASER OR [] SELLER

List all taxable goods, software or services bought, sold, consumed or used on which tax has not already been paid. If you are paying PST you collected on a sale, include the purchaser's contact information in the description field.

Attach copies of original receipts or invoices, if available. If you purchased a business, attach a copy of the purchase agreement or bill of sale. If you are leasing equipment, furniture, fixtures, etc, attach a copy of the lease agreement(s).

Table with 5 columns: Purchase / Sale Date, Description of Taxable Good, Software or Service, Purchase / Lease Price (A), Tax Rate (see Page 2) (B), PST Due (A X B). Includes a TOTALS row.

Total Payment Enclosed \$

PART C - CERTIFICATION

I certify that the information provided on this return is true and accurate to the best of my knowledge.

Form fields for FULL NAME (of individual completing this form), TITLE (if a business, title of the signing authority), SIGNATURE, CONTACT TELEPHONE NUMBER, DATE SIGNED (YYYY / MM / DD).

INSTRUCTIONS FOR CASUAL REMITTANCE RETURN

Complete this form if you are not registered to collect PST and you:

- bought an existing business that included assets such as inventory, furniture or equipment,
- collected PST on sales of taxable goods, software or services,
- purchased or leased taxable goods, purchased software or taxable services, or brought, sent or received delivery of taxable goods in BC on which PST was not paid, or
- acquired (purchased or received as a gift) a vehicle, boat or aircraft privately and in the case of a vehicle, you have not already paid tax to ICBC.

Do not use this form to pay PST due on vehicles or equipment temporarily used in BC. For more information, see [Bulletin PST 307, Goods Brought Into BC for Temporary Use](#).

Description of Taxable Good, Software or Service – give a brief description of the taxable good, software or service (for example, "Legal Services" or "2010 CAT Excavator, Serial Number 123456").

Purchase/Sale Date – enter the date that you purchased the good, software or service or the date the lease commenced. In the case of goods brought into BC, enter the date that the goods entered BC.

Purchase/Lease Price – enter the total price you paid for the good or service including charges for transportation, installation, interest, finance, service, customs and excise that you incurred at or before the time you received title to the good (do not include GST).

For leases, enter the entire amount of the lease cost if the leased good is only used in BC for the lease period (do not include GST). If the leased good is only used in BC for part of the lease period, enter the cost attributable to the portion of the lease period where the good is used in BC. For more information, see [Bulletin PST 315, Rentals and Leases of Goods](#).

Depreciation – If you have imported goods into BC, depreciation may be applicable. Use the purchase price minus depreciation **OR** 50% of the purchase price, whichever amount is greater. For more information, visit our website at gov.bc.ca/pst

PST Due – Multiply the **Purchase/Lease Price** or in the case of a gift of a vehicle, boat or aircraft, the fair market value, by the applicable PST rate. Generally, the PST rate is 7%. For boats and aircraft, the PST rate is either 7% if purchased from a GST registrant or 12% if acquired (purchased or received as a gift) privately.

For vehicles, the PST rate varies. Before April 1, 2018, the maximum PST rate is 10% for passenger vehicles sold or leased by GST registrants or imported into Canada, and 12% for all vehicles sold or leased privately, or received as a taxable gift. For more information, see [Bulletin PST 308, PST on Vehicles](#).

The PST rates in effect on April 1, 2018 are as follows:

Value	Sold by GST Registrants, Imported into Canada or Leased (see Bulletin PST 116, Motor Vehicle Dealers and Leasing Companies)		Sold at a Private Sale or Received as a Taxable Gift (see Bulletin PST 308, PST on Vehicles)	
	Passenger Vehicles	Non-Passenger Vehicles	Passenger Vehicles	Non-Passenger Vehicles
Less than \$55,000	7%	7%	12%	12%
\$55,000 – \$55,999.99	8%			
\$56,000 – \$56,999.99	9%			
\$57,000 – \$124,999.99	10%		15%	
\$125,000 – \$149,999.99	15%			
\$150,000 and over	20%			