



PROVINCIAL SALES TAX (PST) SCHEDULE BOATS AND AIRCRAFT under the Provincial Sales Tax Act

INSTRUCTIONS

If you are a boat or aircraft PST collector, you must complete and submit this form when you file your Provincial Sales Tax (PST) Return (FIN 400). If you use an alternative format to this form, ensure you include the same detailed information. If you are an eTaxBC user, complete and file this form electronically with your PST return. If you mail your PST return, include this form with your return. If you are sending the form separately, mail it to the address listed on the form.

EXEMPTION QUALIFICATIONS

Out-of-Province: For boats, keep a completed Out-of-Province Delivery Exemption (FIN 462) or a copy of the bill of lading confirming that the seller delivered the item to an out-of-province location. For aircraft, keep a completed Certificate of Exemption - Purchase of Vehicle or Aircraft for Use Outside BC (FIN 440) or a copy of the bill of lading confirming that the seller delivered the item to an out-of-province location.

First Nations: Keep a copy of the front and back of the Secure Certificate of Indian Status (SCIS) issued by Indigenous and Northern Affairs Canada and a copy of documents confirming that the seller delivered the item to reserve land.

For information about documentation required for claiming other exemptions, visit our website at gov.bc.ca/pst and go to Exemptions.

Sales to Registered Dealers or PST Collectors for resale: Record the PST number.

NOTE: Boats include Jet Skis, Sea-Doos and other personal watercraft. Do not include canoes, kayaks, paddleboards and similar lightweight watercraft on this form.

For More Information:

- call us toll-free at 1 877 388-4440
email us at CTBTaxQuestions@gov.bc.ca
visit our website at gov.bc.ca/pst

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).

Form with columns: PST COLLECTOR NAME, MAILING ADDRESS, PST NUMBER, MONTH, YEAR, DESCRIPTION OF ITEM AND DATE OF SALE, PURCHASER'S INFORMATION, SALE PRICE, CREDIT ALLOWANCE FOR TRADE-IN, AMOUNT OF PST COLLECTED, EXEMPTION CLAIMED. Includes multiple rows for item entry and a signature section at the bottom.

DESCRIPTION OF ITEM AND DATE OF SALE		PURCHASER'S INFORMATION		SALE PRICE	CREDIT ALLOWANCE FOR TRADE-IN	AMOUNT OF PST COLLECTED	EXEMPTION CLAIMED*
Select (X) one <input type="checkbox"/> BOAT <input type="checkbox"/> AIRCRAFT		YEAR / MAKE / MODEL	FIRST / MIDDLE / LAST NAME OR NAME OF CORPORATION				<input type="checkbox"/> Out-of-Province Delivery <input type="checkbox"/> First Nations Purchaser <input type="checkbox"/> Commercial Fisher <input type="checkbox"/> PST Number Provided: _____ <input type="checkbox"/> Other: _____
DATE OF SALE YYYY / MM / DD	LICENCE / REGISTRATION / HULL ID	ADDRESS (include street or PO box, city, province and postal code)					
Select (X) one <input type="checkbox"/> BOAT <input type="checkbox"/> AIRCRAFT		YEAR / MAKE / MODEL	FIRST / MIDDLE / LAST NAME OR NAME OF CORPORATION				<input type="checkbox"/> Out-of-Province Delivery <input type="checkbox"/> First Nations Purchaser <input type="checkbox"/> Commercial Fisher <input type="checkbox"/> PST Number Provided: _____ <input type="checkbox"/> Other: _____
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