Bulletin PST 307

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Goods Brought Into BC for Temporary Use

Provincial Sales Tax Act

Latest Revision: *The revision bar* (|) *identifies changes to the previous version of this bulletin dated May 2014. For a summary of the changes, see Latest Revision at the end of this document.*

This bulletin explains how PST applies to goods that are brought or sent into BC or received in BC for temporary use.

Note: If you do not know how long the goods will be in BC for use in BC, or if the goods are parts, you must pay PST as described in **Bulletin PST 310**, *Goods Brought Into BC*. Also, if the goods are vehicles you register in BC for use in BC, you must pay PST as described in **Bulletin PST 308**, *PST on Vehicles*.

This bulletin does not provide information on how PST applies to any of the following:

- Leased goods brought or sent into BC or received in BC (see **Bulletin PST 315**, *Rentals and Leases of Goods*)
- Goods brought or sent into BC or received in BC **other than for temporary use** (see **Bulletin PST 310**, *Goods Brought Into BC*)
- Goods received as a gift in BC, or goods received as a gift outside BC by a BC resident and brought or sent into BC or received in BC (see **Bulletin PST 312**, *Gifts*)
- Multijurisdictional vehicles registered under the International Registration Plan (i.e. prorate licensed vehicles; see **Bulletin PST 135**, *Multijurisdictional Vehicles*)
- Conveyances used interjurisdictionally (i.e. interjurisdictional aircraft, railway rolling stock and other conveyances, and parts for those items)

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Definitions and PST Rates

Definitions

In this bulletin:

- A **BC resident** is a person who resides, ordinarily resides or carries on business in BC, or a person who enters BC with the intention of residing or carrying on business in BC.
- **BC tax previously paid** means the total amount of the following taxes the person previously paid on the goods for which the person did not receive and is not eligible to receive a refund, credit or rebate (including input tax credits):
  - PST, except PST paid under the temporary use formula or 1/36 formula under that Act (see below)
  - social service tax (SST) - the former BC provincial sales tax that was in effect before July 1, 2010
  - tax on designated property (TDP) - the former 12% BC tax on private sales of vehicles, boats or aircraft that was in effect from July 1, 2010 to March 31, 2013
  - the BC portion of the harmonized sales tax (BC HST)
- **Entry date** means the date on which goods are first brought, sent or delivered into BC for temporary use.
- **Other sales tax** means the total amount of the following taxes the person previously paid on the goods for which the person did not receive and is not eligible to receive a refund, credit or rebate (including input tax credits):
  - TDP
  - SST, including SST paid under the temporary use formula or 1/36 formula
  - BC HST
  - sales tax to another province (i.e. sales tax in Manitoba or Saskatchewan, and the **former** sales taxes applicable in Ontario or PEI; **not** HST to another province)
- **Purchase price** is the total amount paid to purchase goods. For goods purchased outside BC that are brought or sent into BC or received in BC for temporary use, the purchase price includes charges for service, customs, excise and transportation (e.g. shipping) incurred prior to the use of the goods in BC.

PST Rates

The PST rates for taxable goods brought or sent into BC or received in BC for temporary use are as follows:

Goods, other than those listed below	7% of the purchase price
Vehicles registered in BC for use in BC, and vehicles brought into BC for permanent use	**Not eligible for the temporary use formula** (see **Bulletin PST 308**, *PST on Vehicles*)
Passenger vehicles	Rates vary (see **Bulletin PST 308**, *PST on Vehicles*)
Other vehicles	7% or 12% (see **Bulletin PST 308**, *PST on Vehicles*)
Boats	7% or 12% (see **Bulletin PST 108**, *Boats*)
Aircraft	7% or 12% (see **Bulletin PST 134**, *Aircraft*)

Manufactured mobile homes*	7% of 50% of the purchase price
Manufactured modular homes*	7% of 55% of the purchase price
Portable buildings*	7% of 45% of the purchase price

*The PST rate is 7% for:

- freestanding appliances, freestanding furniture and draperies purchased with a manufactured mobile home, manufactured modular home or portable building, and
- repair parts purchased for a manufactured mobile home, manufactured modular home or portable building.

This means the reduced PST rates for manufactured mobile homes, manufactured modular homes and portable buildings do not apply to these items.

PST on Goods Brought Into BC for Temporary Use

Unless a specific exemption applies (see Exemptions below), you must pay PST if any of the following apply:

- You are a BC resident and you bring or send goods into BC for temporary use, or receive delivery of goods in BC for temporary use
- You are a BC resident and a person who is not a BC resident brings or sends goods into BC for your temporary use, or receives delivery of goods in BC for your temporary use
- You bring or send goods into BC for temporary use, or receive delivery of goods in BC for temporary use in the course of your business, whether or not your business is carried on in BC

The Temporary Use Formula (1/3 Formula)

If one of the bullets above applies, you must pay PST using the following temporary use formula:

PST due = 1/3 x [(PST rate x depreciated purchase price) – BC tax previously paid]

Note: For the purposes of this formula, “BC tax previously paid” does not include PST paid under the temporary use formula under the *Provincial Sales Tax Act* (i.e. for your second and third 12-month periods, you cannot increase the “BC tax previously paid” by including the PST you paid under the temporary use formula under the *Provincial Sales Tax Act* for past 12-month periods).

You can also use the *Temporary Use Remittance Return Worksheet* (**FIN 402 Schedule**) to calculate the PST due.

Rules that Apply to the Temporary Use Formula

All the following rules apply to paying PST under the temporary use formula.

1. You must calculate the PST due under the temporary use formula for each 12-month period the goods are used in BC for temporary use for **six days or more**. **Note:** The days may be consecutive or spread out over the 12-month period, and partial days are counted as full days.

First 12-Month Period
The first 12-month period begins on the date the goods enter BC (generally, this is the entry date) and ends on the day before the first anniversary of that date. For example, equipment enters BC for temporary use on May 1, 2016. The entry date of the equipment is May 1, 2016 and the 12-month period is May 1, 2016 to April 30, 2017.

Example

Equipment is initially used in BC from May 1-3, 2015 (3 days) and is then removed from BC. The equipment later returns to BC for use from August 18-22, 2015 (5 days). The equipment has been used in BC for 8 days and the temporary use formula applies.

Second and Third 12-Month Periods
If the goods are still in BC on the anniversary date, the second 12-month period begins on that date. Otherwise, the second 12-month period begins on the date the goods return to BC for use. The third 12-month period applies in the same manner.

Example

The equipment returns to BC for use from June 22-29, 2016. A second 12-month period for that equipment applies from June 22, 2016 to June 21, 2017, and the temporary use formula applies because the equipment has been used in BC for 8 days.

2. You are exempt from paying PST if the goods are used in BC **for less than 6 days** in a 12-month period (**note:** for certain barge-mounted cranes, this exemption applies provided the cranes are in BC for less than 41 days in a 12-month period). The days may be consecutive or spread out over the 12-month period, and partial days are counted as full days.

3. For each good, you are only required to make a **maximum of 3 payments** under the temporary use formula (i.e. for 3 separate 12-month periods). No further payments are required on future entries of that same good provided ownership of that good does not change.

4. The **maximum amount of PST payable** under the temporary use formula is based on the following formula:

   Maximum PST payable = (PST rate x depreciated purchase price) – other sales tax

   Note: You cannot use tax paid to a jurisdiction outside Canada to reduce the maximum PST payable.

5. You must calculate the depreciated purchase price of the goods as of the first entry date for those goods. You use the same depreciated purchase price for all subsequent 12-month periods (i.e. you **must not** recalculate the depreciated purchase price by increasing the depreciation rate).

1/36 Formula for Certain Vehicles Used in Petroleum or Natural Gas Exploration or Development

You do not use the above formula for the following vehicles brought or sent into BC or received in BC for use in petroleum or natural gas exploration or development:

- Cement trucks
- Fracturing trucks
- Vehicles on which seismic recording equipment or well logging equipment is permanently mounted

For these vehicles, you must pay PST using the following 1/36 formula:

PST due = 1/36 x [(PST rate x depreciated purchase price) – BC tax previously paid]

Note: For the purposes of this formula, "BC tax previously paid" does not include PST paid under the 1/36 formula under the *Provincial Sales Tax Act* (i.e. you cannot increase the "BC tax previously paid" by including the PST you paid under the 1/36 formula under the *Provincial Sales Tax Act* for past months).

You can also use the *Temporary Use Remittance Return Worksheet* (**FIN 402 Schedule**) to calculate the PST due.

Rules that Apply to the 1/36 Formula

All the following rules apply to paying PST under the 1/36 formula.

1. You must calculate the PST due under the 1/36 formula for each month the vehicle is used in BC for temporary use, unless the exemption provided under #2 applies.

2. You are exempt from paying PST if the vehicle is used in BC **for less than 6 days** in a *12-month period*. The first 12-month period begins on the date the vehicle enters BC (generally, this is the entry date) and ends on the day before the first anniversary of that date. The days may be consecutive or spread out over the 12-month period, and partial days are counted as full days.

   Example

A fracturing truck enters BC for temporary use in petroleum or natural gas exploration or development on May 1, 2015. The truck entered BC on May 1, 2015 and the 12-month period is May 1, 2015 to April 30, 2016. The truck is used in BC from May 1 to May 3, 2015 (3 days). No payment is due for May 2015. The truck returns to BC from June 14 to June 15 (2 days). No payment is due for June 2015. The truck returns to BC on July 8, 2015 and leaves BC on the same day (1 day). PST is due for July 2015. PST will also be due for any months from August 2015 to April 2016 that the vehicle is in BC for temporary use.

If the vehicle is still in BC on the anniversary date, the second 12-month period begins on that date. Otherwise, the second 12-month period begins on the date the vehicle returns to BC for use. The third 12-month period applies in the same manner.

Example

The same fracturing truck left BC on March 18, 2016 and returns to BC on September 14, 2016. The second 12-month period is September 14, 2016 to September 13, 2017. PST is due in the second 12-month period once the vehicle is used in BC for 6 or more days.

3. For each vehicle, you are only required to make a **maximum of 36 payments** under the 1/36 formula. No further payments are required on future entries of that same vehicle provided ownership of that vehicle does not change.

4. The **maximum amount of PST payable** under the 1/36 formula is based on the following formula:

   Maximum PST payable = (PST rate x depreciated purchase price) – other sales tax

   Note: You cannot use tax paid to a jurisdiction outside Canada to reduce the maximum PST payable.

5. You must calculate the depreciated purchase price of the vehicle as of the first entry date for that vehicle. You use the same depreciated purchase price for each subsequent month (i.e. you **must not** recalculate the depreciated purchase price by increasing the depreciation rate).

Depreciated Purchase Price

The depreciated purchase price of taxable goods **is the g**reater of:

- the depreciated value (as calculated below), and
- 50% of the purchase price.

The depreciated value is determined as follows:

Depreciated value = Purchase price – [purchase price x depreciation rate]

You may only calculate the depreciated value on the following types of equipment using the depreciation rates listed below. Goods that are not listed below **cannot** be depreciated.

Type of Equipment	Depreciation Rate
Vehicles, including all trailers and self-propelled equipment	30% per year, plus 2.5% per 30-day period for partial years
Aircraft	25% per year, plus 2.0833% per 30-day period for partial years

Type of Equipment	Depreciation Rate
Vessels (i.e. boats)	15% per year, plus 1.25% per 30-day period for partial years
Railway rolling stock	10% per year, plus 0.8333% per 30-day period for partial years
Other equipment, furnishings and affixed machinery	20% per year, plus 1.667% per 30-day period for partial years

Calculating the Depreciation Rate

To calculate the depreciation rate, follow these steps:

1. Calculate the number of whole years between the date you acquired the goods and the date you brought the goods into BC.
2. After calculating #1 above, calculate the number of days remaining in the partial year (if any) between the date you acquired the goods and the date you brought the goods into BC. Both the first and last days should be counted.
3. Divide the number of days calculated under #2 by 30 and round to the nearest whole number (0.5 and above is rounded up to 1). This is the number of 30-day periods.
4. Calculate the depreciation rate by multiplying the applicable rates in the table above by the number of years and 30-day periods.

For example, you purchased equipment in Alberta on May 12, 2016 and the entry date for those goods is June 30, 2017:

1. May 12, 2016 to May 11, 2017 is one whole year
2. May 12, 2017 to June 30, 2017 is 50 days
3. The number of 30-day periods is 50 ÷ 30 = 1.667 rounded up to 2
4. The depreciation rate is [(1 x 20%) + (2 x 1.667%)] = **23.334%**

Self-Assessing the PST Due

If you are required to pay PST under the temporary use formula, you must self-assess (pay directly to us) the PST due as follows.

- If you have a PST number, you must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (generally, this is the 6th day the goods were in BC for temporary use).
- If you do not have a PST number, you must use a *Temporary Use Remittance Return* (**FIN 402**) on or before the last day of the month following the month the PST became payable. For example, if the 12-month period for the goods is May 1, 2016 to April 30, 2017 and the 6th day the goods were in BC for temporary use was August 21, 2016, the PST is due by September 30, 2016.

Note: If you do not have a PST number, you must include copies of invoices or receipts for any goods you purchased for $1,000 or more when you send in the **FIN 402**.

PST Due if Goods No Longer for Temporary Use

You must self-assess PST by using the following formula if, within 3 years after the date on which you first used goods in BC for temporary use, you use the goods in BC for a purpose other than temporary use:

PST due = (PST rate x depreciated purchase price) – BC tax previously paid – temporary use tax previously paid

You must calculate the depreciated purchase price of the goods as of the date you used the goods in BC for a purpose other than for temporary use.

If you have a PST number, you must self-assess the PST due on your next return.

If you do not have a PST number, you must self-assess the PST due using a *Casual Remittance Return* (**FIN 405**) on or before the last day of the month following the month that you used the goods in BC for a purpose other than temporary use. For example, if you used the goods in BC for a purpose other than temporary use on May 1, 2017, the PST is due by June 30, 2017.

Refund if PST Collected by CBSA or Canada Post

Generally, if you are a BC resident and bring or send non-commercial goods into BC from outside Canada, or receive delivery of non-commercial goods in BC from outside Canada, either Canada Border Services Agency (CBSA) or Canada Post will collect the PST due.

However, if CBSA or Canada Post collects an amount of PST that exceeds the amount of PST you would have had to pay on those goods under the temporary use formula; you may apply to us for a refund of the difference.

To apply for a refund, complete an *Application for Refund – General (***FIN 355**) and provide the supporting documentation listed in the instructions to the form, as well as your temporary use formula calculations for those goods.

Exemptions

You are exempt from paying PST on goods that are brought or sent into BC or received in BC for temporary use if any of the following apply:

- The goods are generally exempt from PST (e.g. non-motorized bicycles; see **Bulletin PST 200**, *PST Exemptions and Documentation Requirements*)
- The goods qualify for a specific PST exemption, including:
  - goods solely for resale or lease, and goods incorporated into other goods for resale
  - containers and packaging materials (other than reusable containers) used to package goods for sale or lease (see **Bulletin PST 305**, *Containers and Packaging Materials*)

- qualifying goods obtained by persons eligible for the production machinery and equipment exemption (see **Bulletin PST 110**, *Production Machinery and Equipment Exemption*)
- specifically listed farm equipment and other goods obtained by qualifying farmers (see **Bulletin PST 101**, *Farmers*)
- boats, fishing nets and fishing equipment obtained by qualifying commercial fishers (see **Bulletin PST 102**, *Commercial Fishers*)
- specifically listed aquaculture equipment and other goods obtained by qualifying aquaculturists (see **Bulletin PST 103**, *Aquaculturists*)
- goods eligible for the exemption for goods brought or sent into BC or received in BC by new residents (see **Bulletin PST 306**, *Goods Brought Into BC by New Residents*)
- goods received as part of the distribution of a deceased's estate (i.e. inherited)
- goods transferred from a spouse, or former spouse, because of the dissolution of a marriage or marriage-like relationship
- goods that will be supplied and affixed to, or installed on, real property by real property contractors to fulfil a written contract with persons exempt from PST (see **Bulletin PST 501**, *Real Property Contractors*)

- The goods are brought or sent into BC or received in BC by a First Nation individual or band that purchased the goods on First Nation land, provided that title to the goods passed on First Nation land (see **Bulletin PST 314**, *Exemptions for First Nations*)
- The goods are brought or sent into BC or received in BC by:
  - members of the diplomatic or consular corps (see **Bulletin CTB 007**, *Exemption for Members of the Diplomatic and Consular Corps*)
  - the federal government (see **Bulletin CTB 002**, *Sales and Leases by Governments*)

Examples of Calculating the PST Due

Example 1 – Three 12-Month Periods

A business purchased equipment in Ontario for $100,000 on February 12, 2013. To pay for the equipment, the business paid $80,000 in cash and traded in equipment for a $20,000 trade-in credit against the purchase. The business paid Ontario HST on the entire $100,000. The business initially used the equipment in Ontario, but later decided to bring the equipment into BC for temporary use in BC. The entry date for the equipment was February 16, 2014.

First 12-Month Period

The first 12-month period begins on the entry date of the equipment (February 16, 2014) and ends on the day before the first anniversary of that date (February 15, 2015).

The equipment is initially used in BC from February 16-18, 2014 (3 days) and then is removed from BC. The equipment later returns to BC for use from August 18-22, 2014 (5 days). As of August 20, 2014, the equipment has been used in BC for 6 days and the temporary use formula applies.

PST applies as follows:

PST due = 1/3 x [(PST rate x depreciated purchase price) – BC tax previously paid]

Depreciated Value

The depreciated purchase price is the greater of the depreciated value and 50% of the purchase price. The depreciated value is calculated as follows:

Depreciated value = Purchase price – [purchase price x depreciation rate]

The purchase price is $100,000 because the purchase price is the total amount paid to purchase goods **before** a deduction for a trade-in.

Depreciated value = $100,000 – [$100,000 x depreciation rate]

The depreciation rate is calculated as follows:

1. February 12, 2013 to February 11, 2014 is one whole year
2. February 12, 2014 to February 16, 2014 is 5 days
3. The number of 30-day periods is 5 ÷ 30 = 0.1667 rounded down to 0
4. The depreciation rate is (1 x 20%) = 20%

Depreciated value = $100,000 – [$100,000 x 20%]

Depreciated value = $80,000

PST Due
The depreciated purchase price is the greater of $80,000 and 50% of the purchase price ($50,000). Therefore, the depreciated purchase price is $80,000.

PST due = 1/3 x (7% x $80,000) – 0

Note: The business does not receive a reduction for the Ontario HST they paid on the goods because Ontario HST is not a “BC tax previously paid”.

PST due = $1,866.67

If the business has a PST number, they must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (August 20, 2014).

If they do not have a PST number, the PST is due by September 30, 2014.

Second 12-Month Period

The equipment is not in BC on the anniversary date; therefore the second 12-month period begins on the date the goods return to BC for use.

The equipment returns to BC for use from June 22-25, 2015 (4 days) and then is removed from BC. A second 12-month period for that equipment applies from June 22, 2015 to June 21, 2016. The equipment later returns to BC for use from June 15-31, 2016. As of June 16, 2016, the equipment has been used in BC for 6 days during the 12-month period and the temporary use formula applies.

The depreciated purchase price is still $80,000 because it is calculated as of the first entry date of the equipment.

PST due = 1/3 x (7% x $80,000) – 0

PST due = $1,866.67

If the business has a PST number, they must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (June 16, 2016).

If they do not have a PST number, the PST is due by July 31, 2016.

Third 12-Month Period

The equipment is still in BC on the anniversary date; therefore, the third 12-month period begins on the anniversary date of the second 12-month period and applies from June 22, 2016 to June 21, 2017.

As noted above, the equipment is in BC for use from June 15-31, 2016. As of June 27, 2016, the equipment has been used in BC for 6 days during the 12-month period and the temporary use formula applies.

The depreciated purchase price is still $80,000 because it is calculated as of the first entry date of the equipment.

PST due = 1/3 x (7% x $80,000) – 0

PST due = $1,866.67

If the business has a PST number, they must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (June 27, 2016).

If they do not have a PST number, the PST is due by July 31, 2016.

Three payments have been made on the equipment. Therefore, no further payments are required on future entries of that same equipment provided ownership of that equipment does not change.

Example 2 – Maximum Amount of PST Payable Met

A business purchased equipment in Saskatchewan for $50,000 on April 1, 2014. To pay for the equipment, the business paid $50,000 in cash. The business paid 5% Saskatchewan PST on the entire $50,000 and is not eligible for a refund, rebate or credit of that tax. The business initially used the equipment in Saskatchewan, but later decided to bring the equipment into BC for temporary use in BC. The entry date for the equipment was June 1, 2014.

First 12-Month Period

The first 12-month period begins on the entry date of the equipment (June 1, 2014) and ends on the day before the first anniversary of that date (May 31, 2015).

The equipment is initially used in BC from June 1-11, 2014 (11 days) and then is removed from BC. As of June 6, 2014, the equipment has been used in BC for 6 days and the temporary use formula applies.

PST applies as follows:

PST due = 1/3 x [(PST rate x depreciated purchase price) – BC tax previously paid]

Depreciated Value
The depreciated purchase price is the greater of the depreciated value and 50% of the purchase price. The depreciated value is calculated as follows:

Depreciated value = Purchase price – [purchase price x depreciation rate]

Depreciated value = $50,000 – [$50,000 x depreciation rate]

The depreciation rate is calculated as follows:

1. No whole year
2. April 1, 2014 to June 1, 2014 is 62 days
3. The number of 30-day periods is 62 ÷ 30 = 2.0667 rounded down to 2
4. The deprecation rate is (2 X 1.667%) = 3.334%

Depreciated value = $50,000 – [$50,000 x 3.334%]

Depreciated value = $48,333

The depreciated purchase price is the greater of $48,333 and 50% of the purchase price ($25,000). Therefore, the depreciated purchase price is $48,333.

Maximum Amount of PST Payable

Maximum PST payable = (PST rate x depreciated purchase price) – other sales tax

Maximum PST payable = (7% x $48,333) – (5% x $50,000)

Maximum PST payable = $883.31

PST Payable
PST due = 1/3 x (7% x $48,333) – 0

PST due = $1,127.77*

*The PST due exceeds the $883.31 maximum amount of PST payable. Therefore, the PST payable is $883.31.

If the business has a PST number, they must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (June 6, 2014).

If they do not have a PST number, the PST is due by July 31, 2014.

The equipment is fully tax paid. No further payments are required on future entries of that same equipment provided ownership of that equipment does not change.

Example 3 – Entry Date Before April 1, 2013

A business purchased equipment in Alberta for $100,000 on February 1, 2010. To pay for the equipment, the business paid $100,000 in cash.

Entry Date

The business brought the equipment into BC for temporary use in BC on February 17, 2010 (the entry date for the equipment).

The business paid SST as follows:

1/3 x 7% x $98,333 (the depreciated purchase price as of the entry date) = $2,294.44

The business removed the equipment from BC in May 2010.

Second Entry

The equipment returned to BC in March 2013, and remained in BC until May 2013 when the equipment was removed from BC. The business did not pay BC HST when the equipment was brought into BC. Also, even though the equipment was in BC when the PST came into effect on April 1, 2013, the business was not required to pay PST on that equipment.

Re-Entry to BC (First 12-Month Period)

The equipment returned to BC on September 14, 2013. The first 12-month period begins on the date the equipment entered BC (September 14, 2013) and ends on the day before the first anniversary of that date (September 13, 2014).

The equipment is used in BC from September 14-19, 2013 (6 days) and then is removed from BC. As of September 19, 2013, the equipment has been used in BC for 6 days and the temporary use formula applies.

PST applies as follows:

PST due = 1/3 x [(PST rate x depreciated purchase price) – BC tax previously paid]

The depreciated purchase price is calculated as of the entry date of the equipment into BC. This was **February 17, 2010**. Therefore, the depreciated purchase price is $98,333.

PST due = 1/3 x [(7% x $98,333) – $2,294.44]

PST due = $1,529.62

If the business has a PST number, they must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (September 19, 2013).

If they do not have a PST number, the PST is due by October 31, 2013.

Need more info?

Online: **gov.bc.ca/pst**
Toll free: 1 877 388-4440
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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

Latest Revision
April 2018

- Revised to reflect the change to the PST rates for sales and leases of passenger vehicles with a value of $125,000 or more, effective April 1, 2018
- Minor revisions

References: *Provincial Sales Tax Act*, sections 1 "band", "BC resident", "boat", "collection agent", "collector", "conveyance", "entry date", "First Nation individual", "manufactured building", "manufactured mobile home", "manufactured modular home", "multijurisdictional vehicle", "portable building", "postal agent", "resident taxpayer", "reusable container", "tangible personal property", "use", "vehicle", 9, 10, 24, 25, 28, 29, 30, 34, 36, 47-55, 79-80.1, 90, 93, 141, 142, 168, 172, 179 and 192; Provincial Sales Tax Exemption and Refund Regulation, sections 1 "First Nation land", "fishing equipment", "qualifying aquaculturist", "qualifying commercial fisher", "qualifying farmer", "spouse", 17.1, 19, 21, 22, 46, 48, 49, 50, 55, 90-120 and Schedules 2-4; Provincial Sales Tax Regulation, sections 10, 16, 17, 31.1, 36 and 37; Consular Tax Exemption Regulation.