BRITISH COLUMBIA Ministry of Finance PO Box 9442 Victoria BC Vi gov.bc.ca/ps	Stn Prov Govt 8W 9V4 under the <i>Provincial Sales Tax Act</i>
OFFICE TIN NUMBER REGISTRATION/PROFILE/CASE USE ONLY	The personal information on this form is collected for the purpose of administering the <i>Provincial Sales Tax Act</i> under the authority of both this Act and section 26 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)
INSTRUCTIONS	
 Use this form to remit provincial sales tax (PST) payable under the <i>Provincial Sales Tax Act</i>. If you are a PST collector, you may remit any PST you owe on your <i>Provincial Sales Tax (PST) Return</i> (FIN 400). For information regarding payment of tax on goods and equipment temporarily used in BC, please see our webs at gov.bc.ca/pst For detailed instructions on completing this form, please the Additional Information section on Page 2. PST applies to taxable goods purchased, leased or brou into BC, and to software and taxable services. Find out more about when to report and pay PST at gov.bc.ca/pst Complete all relevant fields and submit this form with yo payment. 	 the Minister of Finance. A \$30 fee will be charged for dishonoured cheques. Payments are due on or before the last day of the month following the month the taxable event occured (e.g. if the taxable event occurred in June, you must file the return and pay the tax no later than July 31). Payments may be sent to the address shown above or may be made in person at your local Service BC Centre. If you have questions about this form, call us toll-free at 1 877 388-4440 or email us at CTBTaxQuestions@gov.bc.ca
PART A – IDENTIFICATION	
FULL LEGAL NAME OF INDIVIDUAL OR CORPORATION (if you opera names of all the partners)	ate a business as a partnership, enter the BUSINESS NUMBER (if applicable)
ADDRESS	CITY PROVINCE POSTAL CODE
PART B - PST ON PURCHASES/LEASES OF TAXABLE	E GOODS AND PURCHASES OF SOFTWARE AND TAXABLE SERVICES
Please check (\checkmark) if you are the purchaser or the seller	: DURCHASER SELLER
	onsumed or used on which tax has not already been paid. Attach additional sale, include the purchaser's contact information in the description field.

Purchase / Sale Date YYYY / MM / DD	Description of Taxable Good, Software or Service – Use One Line Per Item (e.g. if you purchase a boat, enter the make, model, year and registration number)	Purchase / Lease Price ¹	PST Due ²
	Totals		

¹ 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).

² For information on how to determine the applicable PST rate, please refer to "Additional Information" on Page 2 of this form.

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.

FULL NAME (of individual completing this form)	TITLE (<i>if remittance is from a bus</i>	TITLE (if remittance is from a business, enter title of person completing form)	
SIGNATURE	CONTACT PHONE NUMBER	DATE SIGNED YYYY / MM / DD	
x	()		

ADDITIONAL INFORMATION

Complete this form if you do not have a registration number 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;
- 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; or
- are a real property contractor and used goods on or after April 1, 2013 which were acquired prior to April 1, 2013, to fulfill a contract for the supply and installation of affixed machinery or improvement to real property.

Do not use this form to remit PST due on vehicles or equipment temporarily used in BC. For further information regarding PST and temporary use, please see our website at **gov.bc.ca/pst**

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"). For more information regarding which goods and services are subject to PST, please see our website at **gov.bc.ca/pst**

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 inccured 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 on the application of PST to leases, please see **Notice 2012-012**, *Leases of Tangible Personal Property (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. Please see our website at **gov.bc.ca/pst** for further information.

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 is either 7, 8, 9, 10 or 12% and is determined as follows:

- For non-passenger vehicles, the PST rate is 7% if the vehicle was purchased from a GST registrant and 12% if the vehicle was acquired (purchased or received as a gift) privately.
- For passenger vehicles purchased from a GST registrant, the PST rate is as follows:

Purchase Price	Passenger Vehicles
Less than \$55,000	7%
\$55,000 - \$55,999.99	8%
\$56,000 - \$56,999.99	9%
\$57,000 and over	10%

- For passenger vehicles acquired (purchased or received as a gift) privately, the PST rate is 12%.
- For more information about PST on vehicles, please see Notice 2013-002, PST on Vehicles.