



**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 mail in your return, please include this form with your return. Otherwise, please mail this form to the address on this form. If you use an alternative format to this form, please ensure you include the same detailed information.

EXEMPTION QUALIFICATIONS

Out-of-Province: For boats, attach a completed *Out-of-Province Delivery Exemption (FIN 462)* or a copy of the bill of lading confirming that the dealer delivered the item to an out of province location. For aircraft, attach 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 dealer delivered the item to an out of province location.

First Nations: Attach a copy of the front and back of the *Certificate of Indian Status Card* issued by Aboriginal Affairs and Northern Development Canada and a copy of documents confirming that the dealership delivered the item to reserve land.

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

Note that boats include Jet Skis, Sea-Doos and any other watercraft.

For More Information:

- Call us toll-free at 1 877 388-4440
- Email us at CTBTaxQuestions@gov.bc.ca
- Go to gov.bc.ca/consumertaxes

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 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)

PST COLLECTOR NAME		MAILING ADDRESS (include city, province and postal code)		PST NUMBER	MONTH	YEAR
DESCRIPTION OF ITEM AND DATE OF SALE		PURCHASER'S FULL NAME AND ADDRESS		SALE PRICE	CREDIT ALLOWANCE FOR TRADE - IN	AMOUNT OF PST COLLECTED *
Select (X) one <input type="checkbox"/> BOAT <input type="checkbox"/> AIRCRAFT YEAR/MAKE/MODEL						
DATE OF SALE YYYY / MM / DD LICENCE/REGISTRATION NUMBER						
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Select (X) one <input type="checkbox"/> BOAT <input type="checkbox"/> AIRCRAFT YEAR/MAKE/MODEL						
DATE OF SALE YYYY / MM / DD LICENCE/REGISTRATION NUMBER						
NAME OF PERSON COMPLETING FORM		SIGNATURE		TELEPHONE NUMBER		DATE COMPLETED
		X		()		YYYY / MM / DD

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