



# Provincial Sales Tax (PST) Notice

Notice 2016-003

Issued: June 2016

## Notice to Vehicle Services and Parts Providers Multijurisdictional Vehicles

*Provincial Sales Tax Act*

This notice clarifies the information necessary to provide PST exemptions for services and parts for multijurisdictional vehicles (MJVs) and trailers used solely with MJVs.

### PST Exemption

If you provide services or parts for your customer's MJV or trailer used solely with a multijurisdictional vehicle (MJV), you must receive and record your customer's **prorate account number** on the bill, invoice or receipt to provide them with a PST exemption.

The prorate account number can be found on the cab card issued to your customer. In BC, the cab card is issued by the Insurance Corporation of British Columbia (ICBC). For customers from outside BC, the cab card is issued by the prorate licensing authority for your customer's jurisdiction.

You **cannot** accept any other form of information (e.g. a licence plate number) or documentation in providing your customer with an exemption for services or parts.

### Charge and Collect PST

If your customer does not provide you with their prorate account number at the time of sale, you must charge and collect PST.

If we audit your sales records and find you provided your customers with an exemption without recording their prorate account number as explained above, we may apply penalties and interest.

For more information on how PST applies on services and parts to MJVs and trailers, see [Bulletin PST 135](#), *Multijurisdictional Vehicles*.

### Further Information

Online: [gov.bc.ca/pst](http://gov.bc.ca/pst)

Toll free in Canada: 1 877 388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

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The information in this notice is for your convenience and guidance and is not a replacement for the legislation.