

INSTRUCTIONS:

- Use this form to obtain an exemption from the tax on designated property when a vehicle is being gifted from a non GST/HST registrant in British Columbia or from another province.
- Effective May 1, 2011, completion of this form is mandatory for all exempt gifts. Gift letters will not be accepted.
- For gifts within British Columbia, only Part A must be completed. For gifts coming from outside of British Columbia, both Part A and Part B must be completed.
- Both the donor(s) and the recipient(s) must sign this form.
- Present this form to the Autoplan broker, once it is completed in full.
- For gifts coming from outside of British Columbia, provide the Autoplan broker with documentation (listed under Part B) demonstrating tax was paid on the vehicle by the donor(s).
- The Autoplan broker can only process the registration as exempt if this form is completed in full, and the broker has reviewed the completed form and required documentation.

- The Ministry of Finance recommends the recipient(s) of the vehicle retain this document for five years for audit purposes.
- For any questions about this form, please call toll-free 1 877 388-4440.
- For more information, please see [Notice 2011-002](#), *Gift Vehicles and the Tax on Designated Property*

Note: Loan takeovers are not considered gifts. Tax is payable on the outstanding loan amount. Providing other forms of consideration in exchange for the vehicle (e.g. trades) does not constitute a gift.

Freedom of Information and Protection of Privacy Act (FOIPPA)
The personal information on this form is collected for the purpose of administering the *Consumption Tax Rebate and Transition 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 Section, PO Box 9442 Stn Prov Govt, Victoria, BC V8W 9V4. (Telephone: toll-free at 1 877 388-4440 and ask to be re-directed.)

PART A – MUST BE COMPLETED BY THE DONOR(S) AND RECIPIENT(S)

DONOR(S) FULL LEGAL NAME	DONOR(S) TELEPHONE NUMBER ()
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DONOR(S) MAILING ADDRESS – *Include city, province and postal code*

RECIPIENT(S) FULL LEGAL NAME	RECIPIENT(S) TELEPHONE NUMBER ()
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RECIPIENT(S) MAILING ADDRESS – *Include city, province and postal code*

RECIPIENT(S) RELATIONSHIP TO DONOR(S)

VEHICLE INFORMATION

MAKE	MODEL	YEAR	VIN	REGISTRATION NUMBER
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DECLARATION

By signing this form, the donor(s) and recipient(s) declare the above vehicle is a gift, and no consideration has been or will be given in exchange. The donor(s) and recipient(s) understand that this transfer is subject to audit by the Ministry of Finance.

If it is determined that the transfer did not qualify as a gift, the Ministry of Finance may assess the recipient for the tax owing and the recipient may be subject to penalty and interest.

It is an offence under the *Consumption Tax Rebate and Transition Act* to make false or deceptive statements to evade the payment of tax under this Act. A person who commits an offence under this Act is liable to a fine of up to \$10,000 or up to 2 years of imprisonment, or both a fine and imprisonment, in addition to a fine equal to the amount of any tax not paid.

DONOR'S SIGNATURE X	DATE SIGNED YYYY / MM / DD	RECIPIENT'S SIGNATURE X	DATE SIGNED YYYY / MM / DD
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PART B – FOR OUT OF PROVINCE GIFTS WITHIN CANADA ONLY (PART A MUST BE COMPLETED)

For a vehicle that is being gifted from outside of British Columbia to be exempt from the tax on designated property, the donor must have paid qualifying tax on the vehicle. Proof of payment must be presented to the Autoplan broker.

QUALIFYING TAX PAID – *check (✓) one*

<input type="checkbox"/> BC SOCIAL SERVICE TAX (PST)	<input type="checkbox"/> TAX ON DESIGNATED PROPERTY (TDP)	<input type="checkbox"/> PROVINCIAL PORTION OF THE HST (PVAT)	<input type="checkbox"/> PROVINCIAL SALES TAX (PST) IN ANOTHER PROVINCE
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PROOF OF TAX PAID – *check (✓) one*

<input type="checkbox"/> ORIGINAL BILL OF SALE FROM DEALER OR VENDOR	<input type="checkbox"/> RECEIPT FROM A PROVINCIAL AUTHORITY THAT COLLECTED THE TAX	<input type="checkbox"/> COPY OF APV9T	<input type="checkbox"/> NOTARIZED STATEMENT FROM THE DONOR STATING WHICH TAX WAS PAID, YEAR OF PAYMENT AND IN WHAT PROVINCE.
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