



Provincial Sales Tax (PST) Notice

Notice 2013-010

Issued: May 2013

Notice to Boat and Aircraft Provincial Sales Tax (PST) Collectors

Provincial Sales Tax Act

This notice provides information on the reporting requirements for boat and aircraft PST collectors.

The requirements explained in this notice came into effect as of April 1, 2013 with the re-implementation of PST.

If you are a boat or aircraft PST collector, you must complete and submit a *Provincial Sales Tax (PST) Schedule - Boats and Aircraft (FIN 407)* when you file your *Provincial Sales Tax (PST) Return (FIN 400)*. The FIN 407 is available online at www.sbr.gov.bc.ca/documents_library/forms/0407fill.pdf

The FIN 407 requires that you provide information regarding the payment of PST or exemptions claimed by your customers on any boats or aircraft purchased. This information is necessary to ensure that customers who have paid the applicable PST, or who have claimed a valid exemption, are not contacted by the ministry to verify this information when they register their boat or aircraft.

Currently, the FIN 407 is only available online in a printable format, which must be completed and mailed. You must mail the form to the address listed on the top of the form, even if you file your PST return electronically. An electronic version of the form is currently under development and will be available shortly. Once it is available, you will be able to file the form electronically along with your PST return.

If you are using an alternate document to submit this information to the ministry, please ensure that the information requested in each field on the FIN 407 is included in your document.

Further Information

If you have any questions, please call us toll free at 1 877 388-4440 or email your questions to CTBTaxQuestions@gov.bc.ca

You can also find information on our website at gov.bc.ca/pst

The information in this notice is for your convenience and guidance and is not a replacement for the legislation. You can access the legislation and regulations on our website under [Publications](#).

For up to date information on the return to PST, subscribe to our What's New page at sbr.gov.bc.ca/msbr/whats_new/consumer_taxes/whatsnew.htm