



APPLICATION FOR REFUND OF SOCIAL SERVICE TAX PAID ON A MOTOR VEHICLE

under the Social Service Tax Act

INSTRUCTIONS:

- To apply for a refund of social service tax paid on a motor vehicle, complete this form (FIN 413/MV). Farmers, fishers and aquaculturists complete form FIN 413/FFA to apply for a refund of social service tax on tax exempt items. Complete form FIN 413 for all other social service tax and hotel room tax refunds. A refund can only be claimed within six years of the payment of the tax. A claim will not be processed if the required documents/information are not supplied. Make a copy of this Application for Refund and any attachments for your records. Please complete Parts A, B, and C, type or print clearly, and submit all required documents. If you require additional information, call the Consumer Taxation Branch information line in Vancouver at 604 660-4524 or contact your nearest

Consumer Taxation Branch office. Phone numbers for these offices are in the blue pages of your local telephone directory.

- Request Bulletin SST 007 "Purchases of Vehicles by Non-Residents" or Bulletin SST 042 "Motor Vehicle Dealers", for more information.

Consumer Taxation Branch Bulletins are available on the Internet: www.sbr.gov.bc.ca/ctb

- See page 2 for other information.

Freedom of Information and Protection of Privacy Act (FOIPPA) The personal information on this form is collected for the purpose of administering the Social Service 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 Information and Privacy Analyst, FOI Section, Ministry of Small Business and Revenue, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) Email: FOI.QRYS@gov.bc.ca

CLAIMANT INFORMATION

Form with fields for NAME OF CLAIMANT, ACCOUNT NO., MAILING ADDRESS, HOME PHONE NO., WORK PHONE NO., CITY, PROVINCE, POSTAL CODE, FAX NO.

REFUND INFORMATION

I am applying for a refund of tax in the amount of: \$

Note: A refund can only be paid to the person who actually paid the tax. No refund will be made to 3rd parties acting on behalf of the claimant. Indicate the amount of provincial social service tax you are applying for. Do not include the Federal Goods and Services Tax (GST) on this application.

Select ONE statement below that explains why you are claiming a refund. Your claim will not be processed if you do not provide the required documents. (See reverse for explanation of document numbers.)

Form with multiple choice options for reasons for claiming a refund, such as 'I am a resident of BC. I purchased a motor vehicle in BC and resold it within 7 days...' and 'I am a non-resident of BC living in another province or state...'.

CLAIMANT DECLARATION

I declare that all information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine up to \$10,000, and/or imprisonment for up to two years.

Form with fields for NAME, TITLE, SIGNATURE, and DATE SIGNED.

IMPORTANT INFORMATION

Part B – Refund Information

Explanation of document numbers:

Document
No.

- 1 **BILL OF SALE** showing the date you **purchased** the vehicle.
- 2 **VALIDATED I.C.B.C. TRANSFER TAX FORM (APV9T)** showing the amount of tax you paid to ICBC when transferring the vehicle. If you paid the tax to the person who sold you the vehicle, attach the bill of sale showing the date of purchase and the BC social service tax you paid.
- 3 **BILL OF SALE AND VALIDATED I.C.B.C. TRANSFER TAX FORM (APV9T)** showing the resale of the motor vehicle.
- 4 **REGISTRATION DOCUMENTS** for the vehicle from the province or state to which you took the vehicle, showing you paid retail sales tax to that province or state. If you did not pay tax to that other province or state, you are not entitled to a refund of BC sales tax.
- 5 **SIGNED STATEMENT** from you stating the date the vehicle left BC and what, if any, use you will make of the vehicle in BC in the future.
- 6 At least two of the following documents: photocopy of your new driver's licence, medical coverage card, residence purchase or rental agreement, or other documents showing that you have established residence in a province or state outside BC.
- 7 **SIGNED STATEMENT** from a reputable third party (e.g., employer, doctor, teacher, etc.) that you were not a resident of BC at the time you purchased the motor vehicle.
- 8 **SIGNED STATEMENT** outlining events relating to your refund claim, and reasons why you believe you are eligible for a refund. Attach the bill of sale showing you paid tax, and all other documents relating to your refund.
- 9 **REGISTRATION DOCUMENTS** for the vehicle from the province or state where you took the vehicle.
- 10 Either a **RETURN INVOICE** or **CREDIT NOTE** or **SELLER'S WRITTEN STATEMENT** showing that the vehicle was returned to the original seller and that all, or a portion, of what you paid was returned to you.
- 11 **VALIDATED I.C.B.C. TRANSFER TAX FORM (APV9T)** transferring this vehicle back to the previous owner.
- 12 **EXPORT DOCUMENTS** showing that the vehicle was exported from BC, plus a signed statement and/or proof that no use was made of the vehicle prior to export and resale.

Part C – Claimant Declaration

- The application form must be signed by the person who paid the tax. If the tax was paid by a corporation or society, the application must be signed by an authorized officer.
- If the applicant is a corporation or society, the "I" in the Declaration Statement refers to the corporation or society.

Mail this form and all required documents to:

**Ministry of Small Business and Revenue
Consumer Taxation Branch
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6**