



APPLICATION FOR REFUND OF SOCIAL SERVICE TAX IN RELATION TO MULTIJURISDICTIONAL VEHICLES

under the Social Service Tax Act

INSTRUCTIONS:

- Complete this form (FIN 413/MJV) to apply for a refund of social service tax paid in relation to a multijurisdictional vehicle. To apply for a refund of social service tax paid on a motor vehicle complete 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 a general refund of social service tax and hotel room tax. A refund must be claimed within six years of the payment of the tax. A claim cannot 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.

- Consumer Taxation Branch information and bulletins are available on the Internet at www.sbr.gov.bc.ca/ctb. See Bulletin SST 073 "Tax on Multijurisdictional Vehicles". If you require additional information, call the Consumer Taxation Branch information line in Vancouver at 604 660-4524 or outside Vancouver toll free at 1 877 388-4440. See page 2 for other important 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
NAME OF CLAIMANT - legal name of an individual, partner(s), corporation or society (not a business or trade name)
PRORATE ACCOUNT NO. ACCOUNT NO. - If registered vendor/operator
MAILING ADDRESS HOME PHONE NO. WORK PHONE NO.
CITY PROVINCE POSTAL CODE FAX NO. - If secure to receive tax related information unattended

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 cannot be processed if you do not provide the required documents. (See reverse for important information.)
Vehicle removed from prorated to operate solely in British Columbia (BC): The vehicle was licensed with a prorated fleet, operating in BC, was subsequently licensed to operate solely in BC, and social service tax was paid on the depreciated value of the vehicle, at that time.
Mid-license year fleet change: The vehicle was transferred from one prorated fleet to another prorated fleet during a licensing year. Both fleets operated within BC.
Short term rental vehicle: The vehicle was licensed with a prorated fleet operating in BC, was primarily leased as a short term rental vehicle (28 days or less), and social service tax was paid on the rentals by the lessees.
Replacement vehicle: Tax was paid on the lease of a motor vehicle used to replace a multijurisdictional vehicle while it was being repaired.
Transfer from in-province use to multijurisdictional use after January 1, 1996: The vehicle was acquired on or after January 1, 1996 for in-province use only, social service tax was previously paid on its purchase price, and it was subsequently licensed for multijurisdictional use. This credit or refund is available for tax paid during the first 5 years of the vehicle's ownership, but does not apply to leased vehicles.
Trade-in: The multijurisdictional vehicle was traded-in, during its licensing year, and was accepted by the seller on account of the purchase price of another multijurisdictional vehicle. The trade-in credit does not apply to leased vehicles.
Parts, repairs, and/or trailers: Tax was paid on eligible replacement parts, repairs, and/or trailers for multijurisdictional vehicles. Please note that tools and consumables, such as motor oil and grease, do not qualify.
Refund of tax paid in relation to a multijurisdictional vehicle for reasons not listed above. Please attach an explanation.

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.
NAME - Please type or print TITLE - If signing for a corporation or society SIGNATURE DATE SIGNED YYYY / MM / DD

IMPORTANT INFORMATION

Part B – Refund Information: Please note that refunds must be issued to the person who actually paid the tax. In the case of tax paid when a vehicle is licensed for multijurisdictional use, the refund is payable to the person who licensed the vehicle. In support of your application, you must provide the following:

Vehicle removed from prorated to operate solely in British Columbia (BC)

- Bill of sale specifying the purchase date and price
- Cab cards for all fleets since the vehicle's acquisition
- Vehicle fee notices for all fleets since the vehicle's acquisition
- Fleet fee notices (showing BC prorated %) for all fleets since the vehicle's acquisition
- Vehicle registration or transfer documents indicating the amount of BC social service tax paid when licensed for use solely within BC

Mid-license year fleet change

- Bill of sale specifying the purchase date and price
- Cab cards from both fleets
- Vehicle fee notices from both fleets
- Fleet fee notices (showing BC prorated %) from both fleets

Short term rental vehicle

- Cab card(s)
- Vehicle fee notice(s)
- Fleet fee notice(s) (showing BC prorated %)
- Evidence, such as rental agreements, that social service tax was paid on the rentals by the lessees

Transfer from in-province use to multijurisdictional use after January 1, 1996

- Bill of sale specifying the purchase date and price
- Cab card(s)
- Vehicle fee notice(s)
- Fleet fee notice(s) (showing BC prorated %)
- Evidence of BC social service tax paid on the purchase price of the vehicle on or after January 1, 1996

Trade-in

- Bill of sale specifying the purchase date and price and indicating that the first vehicle was accepted as a trade-in on account of the second vehicle
- Cab cards for both vehicles
- Vehicle fee notices for both vehicles
- Fleet fee notices (showing BC prorated %) for both vehicles

Replacement vehicle

- Bill of sale specifying the purchase date and price for the vehicle under repair
- Cab card, vehicle and fleet fee notice(s) (showing BC prorated %) for the vehicle under repair
- Cab card, vehicle and fleet fee notice(s) (showing BC prorated %) for the replacement vehicle (if the replacement vehicle was an MJV) or temporary permits for travel outside of BC
- A signed statement certifying that the replacement vehicle was used only in accordance with the terms of the license that was issued to the MJV under repair
- The short-term lease agreement for the replacement vehicle (indicating tax paid, if applicable)
- The repair invoice identifying the vehicle under repair and indicating the length of time the vehicle was held for repair
- The accident report from the police or the insurance company if the repair work resulted from a vehicle accident

Parts, repairs, and/or trailers

- Cab card(s), vehicle and fleet fee notice(s) (showing BC prorated %) for all vehicles during the claim period
- A list, in date order, (if the claim contains more than one invoice or receipt) of all items purchased, the names of the seller/lessor, the date of the purchase and the amount of tax paid
- Copies of invoices or receipts, in date order, showing the name and address of the seller, the date of purchase and the tax paid
- A signed statement certifying that all parts, repairs, and/or trailers were purchased for use and used only with an MJV

Refund for reasons not listed above

Where you are applying for a refund for reasons other than those listed above, please provide details and evidence that BC social service tax has been paid in error.

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