

## Notice to Interjurisdictional Carriers

*Social Service Tax Act*

### Refund of BC Multi-jurisdictional Vehicle Tax Paid on Short Term Rental Vehicles

Effective February 22, 2006, you may claim a full refund of the British Columbia portion of multi-jurisdictional vehicle tax (MJV tax) if the multi-jurisdictional vehicle (MJV) is primarily leased as a short term rental vehicle to the public (28 days or less), and tax is paid on the rentals by the lessees.

To be eligible for the refund, the MJV must be primarily leased for the purposes of transporting goods. Social service tax, also called provincial sales tax (PST), must be collected and remitted on the lease payments during the vehicle's license year. You pay the MJV tax when the vehicle is prorated licensed and claim a refund at the *end* of the vehicle's license year.

To claim a refund, complete the *Application for Refund of Social Service Tax in Relation to Multijurisdictional Vehicles* form (**FIN 413/MJV**). This form is available from the ministry or Service BC-Government Agent offices. You will also find it on our website at: [www.sbr.gov.bc.ca/ctb/forms.htm](http://www.sbr.gov.bc.ca/ctb/forms.htm)

Include the following information with your refund application:

- cab cards, vehicle and fleet fee notices for each vehicle; and,
- evidence, such as rental agreements, that PST has been paid on the rentals by the lessees.

Forward your applications to:

Refund Section  
Consumer Taxation Programs Branch  
PO Box 9442 Stn Prov Govt  
Victoria, British Columbia V8W 9V4

### Further Information

Please refer to **Bulletin SST 073**, Tax on Multi-jurisdictional Vehicles.

If you have any questions, please call us at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440, or email your questions to [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

Information is also on the web at [www.gov.bc.ca/sbr](http://www.gov.bc.ca/sbr)