

## Goods for Personal Use Imported by British Columbia Residents at International Borders

### *Social Service Tax Act*

**Are you a resident of British Columbia?**

**Do you bring goods into British Columbia from outside Canada?**

This bulletin provides specific tax information to help residents of British Columbia understand how the social service tax, also called the provincial sales tax (PST), applies to goods they receive or bring into the province from outside Canada.

For information on importing commercial goods please see [Bulletin SST 043](#), *Goods Purchased from Out-of-Province Suppliers*. For information on goods brought into British Columbia from other parts of Canada, please see [Bulletin SST 118](#), *Out-of-Province Purchases: Goods for Personal Use*.

### Goods for Personal Use

Goods that are not for use in a business are goods for personal use. Examples of goods for personal use include automobiles, clothing, furniture, electronics and most other items commonly used in a household.

When you return to British Columbia from outside Canada, you pay PST on the value of taxable goods imported for personal use that exceeds or does not qualify for the federal personal exemption. You pay PST on any goods that would normally be taxable in British Columbia.

## PST Collection

The Canada Border Services Agency (CBSA) collects PST for the province on taxable goods brought into British Columbia from outside Canada. When you enter the province, the CBSA collects PST at the same time as they collect the import duty and the federal goods and services tax (GST).

If you bring a vehicle into the province, you pay PST to the Insurance Corporation of British Columbia (ICBC) when you register the vehicle. If you do not register the vehicle with ICBC, you self-assess the PST due using a *Return of Tax Due on Taxable Tangible Personal Property by a Purchaser/Seller Not Registered under the Social Service Tax Act* form (**FIN 428**). This form is available from the ministry or any Service BC-Government Agent office. 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)

## Postal or Courier Deliveries

In most cases, when you receive taxable goods from outside Canada through the mail or by courier, you pay PST. At the time of delivery, the Canada Post Corporation or the courier will collect the PST for the CBSA.

The CBSA does not collect PST on shipments of goods when:

- the goods are valued at \$20 CDN or less,
- the goods are eligible for a PST exemption, or
- the customs declaration form shows the goods are a gift to a British Columbia resident.

## Exemptions and Refunds

You do not pay PST on goods that would be exempt if purchased in British Columbia, such as books, children's clothing and footwear, vitamins, dietary supplements, and food for humans.

You can receive the exemption in one of two ways. In most cases, the CBSA determines that the item qualifies for an exemption and does not collect PST. In cases where the CBSA collects PST on exempt items, you can request a refund from the CBSA.

To request a refund of PST, you need to complete the CBSA's *Customs Informal Adjustment Request* form (**B2G**) and send it, along with documents that support

your request, to one of the customs refund centres listed on the back of the form. You must request a refund within six years from the date the tax was paid.

You can obtain the form by calling **1 800 959-2221** or **1 800 461-9999** or from the CBSA website at [www.cbsa.gc.ca/E/pbg/cf/b2g/README.html](http://www.cbsa.gc.ca/E/pbg/cf/b2g/README.html)

For more information, you can call the CBSA's Border Information Service at **1 800 461-9999** or visit [www.cbsa.gc.ca](http://www.cbsa.gc.ca)

## **First Nations**

Under the *Indian Act* (Canada), First Nations persons are exempt from provincial taxes on purchases that take place on reserve land; however, reserves located outside Canada do not qualify as reserve land under that Act. Therefore, you must pay PST when you bring taxable goods into British Columbia that you purchased on reserve land outside Canada.

If you pay PST on goods mailed or sent by courier from outside Canada to a reserve location within Canada, you may be eligible for a refund from the CBSA. You need to include documentation showing delivery to a reserve location, a photocopy of your *Certificate of Indian Status* card and an invoice showing the tax paid, along with the *Customs Informal Adjustment Request* form (**B2G**).

## **Need more info?**

Telephone (Vancouver): 604 660-4524

Toll-free in Canada: 1 877 388-4440

E-mail: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The *Social Service Tax Act* and Regulations are on our website at [www.sbr.gov.bc.ca/ctb](http://www.sbr.gov.bc.ca/ctb)

References: *Social Service Tax Act*, Sections 112.1-112.7