



**PAYMENT OF TAX DUE ON EQUIPMENT, VEHICLES
AND MATERIALS BROUGHT INTO BRITISH COLUMBIA**

OFFICE USE ONLY	TIN NO.	REGISTRATION/PROFILE/CASE
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INSTRUCTIONS:

- Complete this return when you bring equipment, vehicles, and materials into British Columbia for temporary use.
- **Please type or print neatly.**
- Please attach a copy of the **Bill of Sale** for any equipment that was purchased for over \$250.
- If you have more entries than are provided for on this form, please attach additional sheets.
- Forward the original return with the tax due to the Commissioner, Social Service Tax, **PO Box 9443 Stn Govt, Victoria BC V8W 9W7**. Please make your cheque or money order payable to the Minister of Finance.

- If you have any questions about this form or how the *Social Service Tax Act* applies, please call **604 660-4524** in Vancouver or toll-free at **1 877 388-4440** elsewhere in Canada.
- Additional information is available on the Internet at: www.sbr.gov.bc.ca/ctb

NOTE: A service fee or penalty of not less than \$20 will be charged if a cheque used to pay this account is returned by your bank.

Freedom of Information and Protection of Privacy Act (FIPPA)

The personal information requested is collected under the authority of and used for the purpose of administering the *Social Service Tax Act*. Questions about how the *FIPPA* applies to this personal information can be directed to the general inquiry line at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440 elsewhere in Canada, or in writing to Revenue Programs Division, Suite 800 - 360 West Georgia Street, Vancouver BC V6B 6B2.

NAME/COMPANY NAME	BUSINESS OR OCCUPATION
ADDRESS	CITY
	PROVINCE
	POSTAL CODE

List below all equipment, vehicles and materials brought into British Columbia. **Attach additional sheets if required.**

Owned Equipment and Vehicles

Enter year (1,2,3) for which tax is being paid

DESCRIPTION OF EQUIPMENT	PURCHASE DATE YYYY / MM / DD	PURCHASE PRICE	DATE OF FIRST ENTRY YYYY / MM / DD	DATE OF TAXABLE ENTRY YYYY / MM / DD	DEPRECIATION	TAXABLE VALUE AS DEPRECIATED VALUE	TAX DUE

Leased/Rented Equipment and Vehicles

DESCRIPTION OF EQUIPMENT	LEASE PERIOD	LEASE PRICE	NUMBER OF DAYS IN LEASE PERIOD	NUMBER OF DAYS IN PROVINCE	TAX DUE
	Lease Period 1				
	Lease Period 2				
	Lease Period 3				
	Lease Period 4				

Materials

DESCRIPTION OF MATERIALS	PURCHASE PRICE	TAX DUE

CERTIFICATION – I hereby certify that the information contained in this return is a full and complete statement of all the taxable personal property purchased, sold, consumed, or used by me on which the tax has not been previously paid.

PURCHASER / SELLER NAME	TITLE	TELEPHONE NO. ()	TOTAL TAX DUE	
SIGNATURE			TOTAL TAX ENCLOSED	
			DATE SIGNED YYYY / MM / DD	

INSTRUCTIONS FOR FILLING OUT THE PAYMENT OF TAX DUE ON EQUIPMENT, VEHICLES, AND MATERIALS BROUGHT INTO BRITISH COLUMBIA FORM

Owned Equipment and Vehicles

Description of Equipment – give a brief description of the equipment, including the last 6 digits of the serial number (for example, “2002 GMC Sierra s/n 123456”). Equipment includes self-propelled vehicles such as ATVs and caterpillars.

Purchase Date – enter the date on which you purchased the equipment.

Purchase Price – enter the total price you paid for the equipment, including charges for transportation, installation, interest, finance, service, customs, and excise that you incurred at or before the time you gained title to the equipment, but not including GST.

Date of First Entry – enter the date within each 12-month period when the equipment first entered British Columbia.

Date of Taxable Entry – there is a grace period of 5 days before tax applies on equipment and vehicles brought into British Columbia. The 5 day period may be made up on one unbroken period (consecutive) or a number of different entries (non-consecutive) during a 12-month period that starts with the date of first entry. On the 6th day, the tax is calculated from the first day of entry.

Depreciation – enter the amount the equipment has depreciated from the date of purchase to the date it first entered the province in the 12-month period.

- For motor vehicles, the depreciation rate is 30% per year (2.5% per month), to a maximum of 50%.
- For equipment, furnishing, or fixtures, the depreciation rate is 20% per year (1.667% per month), to a maximum of 50%.

Taxable Value – enter the greater of: Purchase Price minus Depreciation or 50% of the Purchase Price.

Tax Due – $1/3$ of Taxable Value x Tax Rate = Tax Due. After three payments, over three 12-month periods, there is no further tax due. Tax paid in another provincial jurisdiction on the equipment or vehicle is deductible from the total payable. To claim this reduction, you must provide proof of tax paid in the other jurisdiction.

The value of capital additions made to equipment that is tax paid are taxable. The $1/3$ formula applies. When using the $1/3$ formula for capital additions do not include transportation costs as the transportation costs were included under the first entry as part of the purchase price. There is no subsequent tax on transportation costs for the capital additions.

Leased/Rented Equipment and Vehicles

Description of Equipment – give a brief description of the equipment, including the last 6 digits of the serial number (for example, “2002 GMC Sierra s/n 123456”)

Lease Period – you must assess social service tax for each lease period during which the equipment is in the province.

Lease Price – enter the full amount of the lease payment for the lease period during which the equipment is in the province, not including GST.

Number of Days in Lease Period – enter the number of days in the lease period.

Number of Days in Province – enter the number of days during the specific lease period that the equipment is in British Columbia.

Tax Due – the tax due is calculated using the following formula:

$$\text{Tax Due} = (\text{Lease price before GST}) \times \frac{\text{number of days in the province}}{\text{number of days in the lease period}} \times \text{tax rate}$$

Materials

Description of Equipment – give a brief description of the equipment (e.g. “plywood - 250 sheets”)

Purchase Price – enter the total price you paid for the materials, including charges for transportation, installation, interest, finance, service, customs, and excise that you incurred at or before the time that you gained title to the materials, but not including GST.

Time and Materials Contracts versus Lump-sum Contracts – contractors need only pay social service tax (PST) on their cost of the materials when they are provided under a lump sum contract to improve real property. If it is a time and materials contract, the contractor must collect PST on the invoiced price as provided to their customer and submit that tax to the Minister of Finance.