



GIFT OF A VEHICLE under the Provincial Sales Tax Act

INSTRUCTIONS:

- Use this form to claim an exemption from provincial sales tax (PST) on a vehicle received as a gift from a related individual. "Related individual" means: (a) a person's spouse, child, grandchild, greatgrandchild, parent, grandparent, greatgrandparent, or sibling, or (b) the spouse of a person's child, grandchild or great grandchild, or (c) the child, parent, grandparent or greatgrandparent of a person's spouse. If the vehicle is a gift to a registered charity or the vehicle was received as a prize or award, refer to Bulletin PST 308, PST on Vehicles, or call us. For gifts within BC (vehicle already registered in BC), only Part A and Part C must be completed. For gifts coming from outside of BC (vehicle registered outside of BC), Part A, Part B and Part C must be completed. Both the donor(s) (the person giving the gift) and the recipient(s) (the person receiving the gift) must sign this form at or before the time of registration or transfer of the vehicle.

- Present this form to the Autoplan broker, once it is completed in full. For vehicles coming from outside of BC, provide the Autoplan broker with the required documents noted in Part B. The Autoplan broker can only process the registration as exempt if this form is completed in full and the broker has reviewed the completed form and required documentation. The ministry recommends the recipient(s) of the vehicle keep this document for five years for audit purposes. For more information, refer to Bulletin PST 308, PST on Vehicles. For any questions about this form, please call the ministry toll-free at 1 877 388-4440.

Note: Loan takeovers are not considered gifts. Tax is payable on the outstanding loan amount. Providing other forms of consideration in exchange for vehicles (e.g. trades) are also not considered gifts.

Freedom of Information and Protection of Privacy Act (FOIPPA) - The personal information on this form is collected for the purpose of administering the Provincial Sales Tax Act under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4. (Telephone: toll-free at 1 877 388-4440)

PART A - MUST BE COMPLETED BY THE DONOR(S) AND RECIPIENT(S)

DONOR(S) FULL LEGAL NAME DONOR(S) TELEPHONE NUMBER ()

DONOR(S) MAILING ADDRESS (include street or PO box, city, province and postal code)

RECIPIENT(S) FULL LEGAL NAME RECIPIENT(S) TELEPHONE NUMBER ()

RECIPIENT(S) MAILING ADDRESS (include street or PO box, city, province and postal code)

RECIPIENT(S) RELATIONSHIP TO DONOR(S) (see definition of "related individual" above)

VEHICLE INFORMATION

MAKE MODEL YEAR REGISTRATION NUMBER VEHICLE IDENTIFICATION NUMBER (VIN)

PART B – FOR OUT-OF-PROVINCE GIFTS WITHIN CANADA ONLY (PART A MUST ALSO BE COMPLETED)

To qualify for an exemption from PST on an out-of-province vehicle received as a gift, the donor must be a related individual and have previously paid a qualifying tax, qualified for an exemption or received it as a gift in BC before April 1, 2013.

Complete one of the following three sections:

1. THE DONOR PAID ONE OF THE FOLLOWING TAXES: (check (✓) one)

- PST after March 31, 2013 (under the *Provincial Sales Tax Act*)
- 7% BC portion of the HST from July 1, 2010 to March 31, 2013 (under the *Excise Tax Act*)
- PST before July 1, 2010 (under the *Social Service Tax Act*)
- Sales tax in another province (GST is not a qualifying tax)
- Tax on Designated Property (TDP) from July 1, 2010 to March 31, 2013 (under the *Consumption Tax Rebate and Transition Act*)

ATTACH ONE OF THE FOLLOWING DOCUMENTS AS PROOF OF TAX PAID: (check (✓) one)

- Copy of original Bill of Sale from dealer or seller showing tax paid
- Receipt showing tax paid to another province (does not include GST)
- Notarized statement from donor. Must state which tax was paid, year of payment and in what province.
- Copy of ICBC APV9T (*Transfer/Tax Form*) showing tax paid

2. THE DONOR QUALIFIED FOR AN EXEMPTION FROM ONE OF THE FOLLOWING TAXES: (check (✓) one)

- PST after March 31, 2013 (under the *Provincial Sales Tax Act*)
- Tax on Designated Property (TDP) from July 1, 2010 to March 31, 2013 (under the *Consumption Tax Rebate and Transition Act*)
- PST before July 1, 2010 (under the *Social Service Tax Act*)

ATTACH ONE OF THE FOLLOWING DOCUMENTS AS PROOF OF RECEIVING AN EXEMPTION: (check (✓) one)

- Copy of original Bill of Sale from dealer or seller showing an exemption was received
- Copy of ICBC APV9T (*Transfer/Tax Form*) showing an exemption was received
- Notarized statement from donor. Must include confirmation that donor acquired property exempt, reason for exemption, tax that would have applied and year of acquisition by donor.

3. THE DONOR RECEIVED THE VEHICLE AS A GIFT IN BC:

- The donor received the vehicle as a gift before April 1, 2013

ATTACH ONE OF THE FOLLOWING DOCUMENTS AS PROOF OF RECEIVING A GIFT: (check (✓) one)

- Copy of ICBC APV9T (*Transfer/Tax Form*) showing proof of gift before April 1, 2013
- Notarized statement from donor. Must include confirmation that the donor acquired the vehicle as a gift in BC before April 1, 2013.

PART C – CERTIFICATION

By signing this form, the donor(s) and recipient(s) certify that this vehicle is a gift and no consideration, including a payout or takeover of a loan, has been or will be given in exchange. The donor(s) and recipient(s) certify that the donor(s) did not receive the vehicle as an exempt gift from a related individual after March 31, 2013 and within the previous 12 months, unless that exempt gift was given to the donor(s) by the recipient(s).

The donor(s) and recipient(s) understand that this transfer is subject to audit by the Ministry of Finance and either party may be contacted to verify eligibility for the exemption. If it is determined that the transfer did not qualify as a gift or that there was an incorrect amount of tax paid, the ministry may assess the recipient for the tax owing plus penalty and interest.

I acknowledge that if I make a false statement to avoid paying tax, the *Provincial Sales Tax Act* charges a fine of up to \$10,000 and/or imprisonment up to 2 years, in addition to a penalty of 25% of the tax due and an assessment for the tax that should have been paid.

DONOR'S SIGNATURE	DATE SIGNED YYYY / MM / DD	DONOR'S SIGNATURE (if more than one donor)	DATE SIGNED YYYY / MM / DD
X		X	
RECIPIENT'S SIGNATURE	DATE SIGNED YYYY / MM / DD	RECIPIENT'S SIGNATURE (if more than one recipient)	DATE SIGNED YYYY / MM / DD
X		X	