



Casual Remittance Return

For Provincial Sales Tax (PST) Due on Taxable Tangible Personal Property by a Seller Not Registered Under the *Social Service Tax Act*

Internet: www.sbr.gov.bc.ca/ctb

OFFICE USE ONLY	TIN NO.		REGISTRATION/PROFILE/CASE
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Instructions

- This form is for use when you collect PST on sales of taxable tangible personal property.
- If you have any questions about this form, please call 604 660-4524 in Vancouver or toll-free 1 877 388-4440.
- Please answer all questions and forward the completed form and payment to the:

Commissioner, Social Service Tax
PO Box 9443 Stn Prov Govt
Victoria BC V8W 9W7

Payment can also be made through your local Government Agent office. To find out where your local Government Agent office is, please visit online:

www.servicebc.gov.bc.ca/locations
or contact Enquiry BC at 387-6121 from Greater Victoria, 604 660-2421 from Metro Vancouver, or toll-free 1 800 663-7867 from elsewhere in the province.

- Make your cheque, money order or bank draft payable to the **Minister of Finance**. (A \$30.00 fee will be charged for dishonoured cheques.)
- For more information, please see page 2 of this form.

Seller's Name			
Address	City	Province	Postal Code

List all sales of taxable tangible personal property below. **Use one line for each item of tangible personal property sold and add additional sheets if required.**

Date of Sale YYYY/MM/DD	Description of Taxable Tangible Personal Property Sold (ie., if you sold a generator, enter the make, model and year)	Name and Address of Purchaser	(A) Sale Price	(B) Amount of PST Due 7% of value in A
Totals			A	B
Total Tax Enclosed (from Box B)				

CERTIFICATION – I hereby certify that the information contained in this return is a full and complete statement of all the taxable tangible personal property sold by me.

Full Name of Seller – If a business, enter name of person completing form	Title – If remittance is from a business, enter title of person completing form
Signature	Contact Phone No. (Business Hours) ()
X	Date Signed YYYY/MM/DD

General Information

- Social Service Tax is commonly called Provincial Sales Tax or PST.
- Taxable tangible personal property is personal property that can be seen, weighed, measured, felt or touched. Examples include electronics, furniture, household goods, recreational vehicles and tools. Any item that is taxed when purchased in British Columbia is also taxable if purchased from outside the province and brought into British Columbia for use.
- PST also applies to sales of second hand items.

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, 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