



## Goods Brought Into B.C. for Temporary Use

### Provincial Sales Tax Act

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Latest Revision: The revision bar ( | ) identifies changes to the previous version of this bulletin dated April 2018. For a summary of the changes, see Latest Revision at the end of this document.

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This bulletin explains how PST applies to goods that are brought or sent into B.C. or received in B.C. for temporary use.

**Note:** If you do not know how long the goods will be in B.C. for use in B.C., or if the goods are parts, you must pay PST as described in [Bulletin PST 310](#), Goods Brought Into B.C. Also, if the goods are vehicles you register in B.C. for use in B.C., you must pay PST as described in [Bulletin PST 308](#), PST on Vehicles.

This bulletin does not provide information on how PST applies to:

- Leased goods brought or sent into B.C. or received in B.C. (see [Bulletin PST 315](#), Rentals and Leases of Goods)
- Goods brought or sent into B.C. or received in B.C. **other than for temporary use** (see [Bulletin PST 310](#), Goods Brought Into B.C.)
- Goods received as a gift in B.C., or goods received as a gift outside B.C. by a B.C. resident and brought or sent into B.C. or received in B.C. (see [Bulletin PST 312](#), Gifts)
- Multijurisdictional vehicles registered under the International Registration Plan (i.e. prorated licensed vehicles; see [Bulletin PST 135](#), Multijurisdictional Vehicles)
- Conveyances used interjurisdictionally (i.e. interjurisdictional aircraft, railway rolling stock and other conveyances, and parts for those items)

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## Definitions and PST Rates

### Definitions

In this bulletin:

A **B.C. resident** is a person who resides, ordinarily resides or carries on business in B.C., or a person who enters B.C. with the intention of residing or carrying on business in B.C.

**B.C. tax previously paid** means the total amount of the following taxes the person previously paid on the goods for which the person did not receive and is not eligible to receive a refund, credit (including input tax credits) or rebate (except for the B.C. PST Rebate on Select Machinery and Equipment):

- PST, except PST paid under the temporary use formula or 1/36 formula under that Act (see below)
- Social service tax (SST) – the former B.C. provincial sales tax that was in effect before July 1, 2010
- Tax on designated property (TDP) – the former 12% B.C. tax on private sales of vehicles, boats or aircraft that was in effect from July 1, 2010 to March 31, 2013
- The B.C. portion of the harmonized sales tax (B.C. HST)

**Entry date** means the date on which goods are first brought, sent or delivered into B.C. for temporary use.

**Other sales tax** means the total amount of the following taxes the person previously paid on the goods for which the person did not receive and is not eligible to receive a refund, credit or rebate (including input tax credits):

- TDP
- SST, including SST paid under the temporary use formula or 1/36 formula
- B.C. HST
- Sales tax to another province (i.e. sales tax in Manitoba or Saskatchewan, and the **former** sales taxes applicable in Ontario or PEI; **not** HST to another province)

**Purchase price** is the total amount paid to purchase goods. For goods purchased outside B.C. that are brought or sent into B.C. or received in B.C. for temporary use, the purchase price includes the following charges incurred prior to the use of the goods in B.C. Charges for:

- Service
- Customs
- Excise
- Transportation (e.g. shipping)
- Manufacturing or processing (e.g. charges for materials or labour) if the goods purchased outside B.C. are manufactured or processed, and are for use in B.C.

The purchase price does not include the federal goods and services tax (GST), or tax paid in another jurisdiction.

A **zero-emission vehicle (ZEV)** is a motor vehicle that is propelled by electricity or hydrogen from an external source and emits no greenhouse gases at least some of the time while the motor vehicle is being operated. This includes fully electric vehicles, vehicles that run exclusively on hydrogen, and plug-in hybrids. It does not include hybrids that are not plugged in.

## PST Rates

The PST rates for taxable goods brought or sent into B.C. or received in B.C. for temporary use are as follows:

Type of Taxable Good	PST Rate
Goods, other than those listed below	7% of the purchase price
Vehicles registered in B.C. for use in B.C., and vehicles brought into B.C. for permanent use	<b>Not eligible for the temporary use formula</b> (see <a href="#">Bulletin PST 308</a> , PST on Vehicles)
Passenger vehicles	Rates vary (see <a href="#">Bulletin PST 308</a> , PST on Vehicles)
Other vehicles	7% or 12% (see <a href="#">Bulletin PST 308</a> , PST on Vehicles)
Boats	7% or 12% (see <a href="#">Bulletin PST 108</a> , Boats)
Aircraft	7% or 12% (see <a href="#">Bulletin PST 134</a> , Aircraft)
Fossil fuel combustion systems	12% of the purchase price
Manufactured mobile homes*	7% of 50% of the purchase price
Manufactured modular homes*	7% of 55% of the purchase price
Portable buildings*	7% of 45% of the purchase price

\*The PST rate is 7% for:

- freestanding appliances, freestanding furniture and draperies purchased with a manufactured mobile home, manufactured modular home or portable building, and
- repair parts purchased for a manufactured mobile home, manufactured modular home or portable building.

This means the reduced PST rates for manufactured mobile homes, manufactured modular homes and portable buildings do not apply to these items.

## **PST on Goods Brought Into B.C. for Temporary Use**

Unless a specific exemption applies (see Exemptions below), you must pay PST if any of the following apply:

- You are a B.C. resident and you bring or send goods into B.C. for temporary use, or receive delivery of goods in B.C. for temporary use
- You are a B.C. resident and a person who is not a B.C. resident brings or sends goods into B.C. for your temporary use, or receives delivery of goods in B.C. for your temporary use
- You bring or send goods into B.C. for temporary use, or receive delivery of goods in B.C. for temporary use in the course of your business, whether or not your business is carried on in B.C.

### **The Temporary Use Formula (1/3 Formula)**

If one of the bullets above applies, you must pay PST using the following temporary use formula:

$$\text{PST due} = 1/3 \times [(\text{PST rate} \times \text{depreciated purchase price}) - \text{B.C. tax previously paid}]$$

**Note:** For the purposes of this formula, “B.C. tax previously paid” does not include PST paid under the temporary use formula under the Provincial Sales Tax Act (i.e. for your second and third 12-month periods, you cannot increase the “B.C. tax previously paid” by including the PST you paid under the temporary use formula under the Provincial Sales Tax Act for past 12-month periods).

You can also use the Temporary Use Remittance Return Worksheet ([FIN 402 Schedule](#)) to calculate the PST due.

### **Rules That Apply to the Temporary Use Formula**

All the following rules apply to paying PST under the temporary use formula.

1. You must calculate the PST due under the temporary use formula for each 12-month period the goods are used in B.C. for temporary use for **six days or more**. **Note:** The days may be consecutive or spread out over the 12-month period, and partial days are counted as full days.

#### **First 12-Month Period**

The first 12-month period begins on the date the goods enter B.C. (generally, this is the entry date) and ends on the day before the first anniversary of that date.

For example, equipment enters B.C. for temporary use on May 1, 2023. The entry date of the equipment is May 1, 2023 and the 12-month period is May 1, 2023 to April 30, 2024.

**Example:**

Equipment is initially used in B.C. from May 1 to May 3, 2022 (three days) and is then removed from B.C. The equipment later returns to B.C. for use from August 18 to August 22, 2022 (five days). The equipment has been used in B.C. for eight days and the temporary use formula applies.

**Second and Third 12-Month Periods**

If the goods are still in B.C. on the anniversary date, the second 12-month period begins on that date. Otherwise, the second 12-month period begins on the date the goods return to B.C. for use. The third 12-month period applies in the same manner.

**Example:**

The equipment returns to B.C. for use from June 22 to June 29, 2023. A second 12-month period for that equipment applies from June 22, 2023 to June 21, 2024, and the temporary use formula applies because the equipment has been used in B.C. for eight days.

2. You are exempt from paying PST if the goods are used in B.C. **for less than 6 days** in a 12-month period (**Note:** For certain barge-mounted cranes, this exemption applies if the cranes are in B.C. for less than 41 days in a 12-month period.). The days may be consecutive or spread out over the 12-month period, and partial days are counted as full days.
3. For each good, you are only required to make a **maximum of three payments** under the temporary use formula (i.e. for three separate 12-month periods). No further payments are required on future entries of that same good provided ownership of that good does not change.
4. The **maximum amount of PST payable** under the temporary use formula is based on the following formula:

$$\text{Maximum PST payable} = (\text{PST rate} \times \text{depreciated purchase price}) - \text{other sales tax}$$

**Note:** You cannot use tax paid to a jurisdiction outside Canada to reduce the maximum PST payable.

5. You must calculate the depreciated purchase price of the goods as of the first entry date for those goods. You use the same depreciated purchase price for all subsequent 12-month periods (i.e. you **must not** recalculate the depreciated purchase price by increasing the depreciation rate).

## **1/36 Formula for Certain Vehicles Used in Petroleum or Natural Gas Exploration or Development**

You do not use the above formula for the following vehicles brought or sent into B.C. or received in B.C. for use in petroleum or natural gas exploration or development:

- Cement trucks
- Fracturing trucks
- Vehicles on which seismic recording equipment or well logging equipment is permanently mounted

For these vehicles, you must pay PST using the following 1/36 formula:

$$\text{PST due} = 1/36 \times [(\text{PST rate} \times \text{depreciated purchase price}) - \text{B.C. tax previously paid}]$$

**Note:** For the purposes of this formula, “B.C. tax previously paid” does not include PST paid under the 1/36 formula under the Provincial Sales Tax Act (i.e. you cannot increase the “B.C. tax previously paid” by including the PST you paid under the 1/36 formula under the Provincial Sales Tax Act for past months).

You can also use the Temporary Use Remittance Return Worksheet ([FIN 402 Schedule](#)) to calculate the PST due.

### **Rules That Apply to the 1/36 Formula**

All the following rules apply to paying PST under the 1/36 formula.

1. You must calculate the PST due under the 1/36 formula for each month the vehicle is used in B.C. for temporary use, unless the exemption provided under #2 applies.
2. You are exempt from paying PST if the vehicle is used in B.C. **for less than six days** in a 12-month period. The first 12-month period begins on the date the vehicle enters B.C. (generally, this is the entry date) and ends on the day before the first anniversary of that date. The days may be consecutive or spread out over the 12-month period, and partial days are counted as full days.

**Example:**

A fracturing truck enters B.C. for temporary use in petroleum or natural gas exploration or development on May 1, 2022. The truck entered B.C. on May 1, 2022 and the 12-month period is May 1, 2022 to April 30, 2023.

The truck is used in B.C. from May 1 to May 3, 2022 (three days). No payment is due for May 2022.

The truck returns to B.C. from June 14 to June 15 (two days). No payment is due for June 2022.

The truck returns to B.C. on July 8, 2022 and leaves B.C. on the same day (one day). PST is due for July 2022. PST will also be due for any months from August 2022 to April 2023 that the vehicle is in B.C. for temporary use.

If the vehicle is still in B.C. on the anniversary date, the second 12-month period begins on that date. Otherwise, the second 12-month period begins on the date the vehicle returns to B.C. for use. The third 12-month period applies in the same manner.

**Example:**

The same fracturing truck leaves B.C. on March 18, 2023 and returns to B.C. on September 14, 2023. The second 12-month period is September 14, 2023 to September 13, 2024. PST is due in the second 12-month period once the vehicle is used in B.C. for six or more days.

3. For each vehicle, you are only required to make a **maximum of 36 payments** under the 1/36 formula. No further payments are required on future entries of that same vehicle provided ownership of that vehicle does not change.
4. The **maximum amount of PST payable** under the 1/36 formula is based on the following formula:

$$\text{Maximum PST payable} = (\text{PST rate} \times \text{depreciated purchase price}) - \text{other sales tax}$$

**Note:** You cannot use tax paid to a jurisdiction outside Canada to reduce the maximum PST payable.

5. You must calculate the depreciated purchase price of the vehicle as of the first entry date for that vehicle. You use the same depreciated purchase price for each subsequent month (i.e. you **must not** recalculate the depreciated purchase price by increasing the depreciation rate).



## Depreciated Purchase Price

The depreciated purchase price of taxable goods is the greater of:

- the depreciated value (as calculated below), and
- 50% of the purchase price.

The **depreciated value** is determined as follows:

$$\text{Depreciated value} = \text{purchase price} - (\text{purchase price} \times \text{depreciation rate})$$

You may only calculate the depreciated value on the following types of equipment using the depreciation rates listed below. Goods that are not listed below **cannot** be depreciated.

Type of Equipment	Depreciation Rate
Vehicles, including all trailers and self-propelled equipment	30% per year, plus 2.5% per 30-day period for partial years
Aircraft	25% per year, plus 2.0833% per 30-day period for partial years
Vessels (i.e. boats)	15% per year, plus 1.25% per 30-day period for partial years
Railway rolling stock	10% per year, plus 0.8333% per 30-day period for partial years
Other equipment, furnishings and affixed machinery	20% per year, plus 1.667% per 30-day period for partial years

## Calculating the Depreciation Rate

To calculate the depreciation rate, follow these steps:

1. Calculate the number of whole years between the date you acquired the goods and the date you brought the goods into B.C.
2. After calculating #1 above, calculate the number of days remaining in the partial year (if any) between the date you acquired the goods and the date you brought the goods into B.C. Both the first and last days should be counted.
3. Divide the number of days calculated under #2 by 30 and round to the nearest whole number (0.5 and above is rounded up to 1). This is the number of 30-day periods.

4. Calculate the depreciation rate by multiplying the applicable rates in the table above by the number of years and 30-day periods.

For example, you purchased equipment in Alberta on May 12, 2023 and the entry date for those goods is June 30, 2024:

1. May 12, 2023 to May 11, 2024 is one whole year
2. May 12, 2024 to June 30, 2024 is 50 days
3. The number of 30-day periods is  $50 \div 30 = 1.667$  rounded up to 2
4. The depreciation rate is  $[(1 \times 20\%) + (2 \times 1.667\%)] = \mathbf{23.334\%}$

## **Self-Assessing the PST Due**

If you are required to pay PST under the temporary use formula, you must self-assess (pay directly to us) the PST due as follows.

- If you have a PST number, you must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (generally, this is the 6th day the goods were in B.C. for temporary use).
- If you do not have a PST number, you must use a Temporary Use Remittance Return ([FIN 402](#)) on or before the last day of the month following the month the PST became payable. For example, if the 12-month period for the goods is May 1, 2023 to April 30, 2024 and the 6th day the goods were in B.C. for temporary use was July 21, 2023, the PST is due by August 31, 2023.

**Note:** If you do not have a PST number, you must include copies of invoices or receipts for any goods you purchased for \$1,000 or more when you send in the [FIN 402](#).

## **PST Due if Goods No Longer for Temporary Use**

You must self-assess PST by using the following formula if, within three years after the date on which you first used goods in B.C. for temporary use, you use the goods in B.C. for a purpose other than temporary use:

$$\text{PST due} = (\text{PST rate} \times \text{depreciated purchase price}) - \text{B.C. tax previously paid} - \text{temporary use tax previously paid}$$

You must calculate the depreciated purchase price of the goods as of the date you used the goods in B.C. for a purpose other than for temporary use.

If you have a PST number, you must self-assess the PST due on your next return.

If you do not have a PST number, you must self-assess the PST due using a Casual Remittance Return ([FIN 405](#)) on or before the last day of the month following the month that you used the goods in B.C. for a purpose other than temporary use. For example, if you use the goods in B.C. for a purpose other than temporary use on May 1, 2024, the PST is due by June 30, 2024.

## **Refund if PST Collected by CBSA or Canada Post**

Generally, if you are a B.C. resident and bring or send non-commercial goods into B.C. from outside Canada, or receive delivery of non-commercial goods in B.C. from outside Canada, either Canada Border Services Agency (CBSA) or Canada Post will collect the PST due.

However, if CBSA or Canada Post collects an amount of PST that exceeds the amount of PST you would have had to pay on those goods under the temporary use formula, you may apply to us for a refund of the difference.

To apply for a refund, complete an Application for Refund – General ([FIN 355](#)) and provide the supporting documentation listed in the instructions to the form, as well as your temporary use formula calculations for those goods.

## **Exemptions**

You are exempt from paying PST on goods that are brought or sent into B.C. or received in B.C. for temporary use if any of the following apply:

- The goods are generally exempt from PST (e.g. non-motorized bicycles; see our [PST exemptions and documentation requirements](#) page)
- The goods qualify for a specific PST exemption, including:
  - Goods solely for resale or lease, and goods incorporated into other goods for resale
  - Containers and packaging materials (other than reusable containers) used to package goods for sale or lease (see [Bulletin PST 305](#), Containers and Packaging Materials)
  - Qualifying goods obtained by persons eligible for the production machinery and equipment exemption (see [Bulletin PST 110](#), Production Machinery and Equipment Exemption)
  - Specifically listed farm equipment and other goods obtained by qualifying farmers (see [Bulletin PST 101](#), Farmers)

- Boats, fishing nets and fishing equipment obtained by qualifying commercial fishers (see [Bulletin PST 102](#), Commercial Fishers)
  - Specifically listed aquaculture equipment and other goods obtained by qualifying aquaculturists (see [Bulletin PST 103](#), Aquaculturists)
  - Goods eligible for the exemption for goods brought or sent into B.C. or received in B.C. by new residents (see [Bulletin PST 306](#), Goods Brought Into B.C. by New Residents)
  - Goods received as part of the distribution of a deceased's estate (i.e. inherited)
  - Goods transferred from a spouse, or former spouse, because of the dissolution of a marriage or marriage-like relationship
  - Goods that will be supplied and affixed to, or installed on, real property by real property contractors to fulfil a written contract with persons exempt from PST (see [Bulletin PST 501](#), Real Property Contractors)
  - Qualifying used zero-emission vehicles (ZEVs), effective February 23, 2022 to February 22, 2027 (see [Bulletin PST 308](#), PST on Vehicles)
- The goods are brought or sent into B.C. or received in B.C. by a First Nations individual or band that purchased the goods on First Nations land, provided that title to the goods passed on First Nations land (see [Bulletin PST 314](#), Exemptions for First Nations)
  - The goods are brought or sent into B.C. or received in B.C. by:
    - Members of the diplomatic or consular corps (see [Bulletin CTB 007](#), Exemption for Members of the Diplomatic and Consular Corps)
    - The federal government (see [Bulletin CTB 002](#), Sales and Leases to Governments)

## **Examples of Calculating the PST Due**

### **Example 1 – Three 12-Month Periods**

A business purchased equipment in Ontario for \$100,000 on February 12, 2020. To pay for the equipment, the business paid \$80,000 in cash and traded in equipment for a \$20,000 trade-in credit against the purchase. The business paid Ontario HST on the entire \$100,000. The business initially used the equipment in Ontario, but later decided to bring the equipment into B.C. for temporary use in B.C. The entry date for the equipment was February 16, 2021.

## First 12-Month Period

The first 12-month period begins on the entry date of the equipment (February 16, 2021) and ends on the day before the first anniversary of that date (February 15, 2022).

The equipment is initially used in B.C. from February 16 to February 18, 2021 (three days) and then is removed from B.C. The equipment later returns to B.C. for use from July 18 to July 22, 2021 (five days). As of July 20, 2021, the equipment has been used in B.C. for six days and the temporary use formula applies.

PST applies as follows:

$$\text{PST due} = 1/3 \times [(\text{PST rate} \times \text{depreciated purchase price}) - \text{B.C. tax previously paid}]$$

The depreciated purchase price is the greater of the depreciated value and 50% of the purchase price.

The depreciated value is calculated as follows:

$$\text{Depreciated value} = \text{purchase price} - (\text{purchase price} \times \text{depreciation rate})$$

The purchase price is \$100,000 because the purchase price is the total amount paid to purchase goods **before** a deduction for a trade-in.

$$\text{Depreciated value} = \$100,000 - (\$100,000 \times \text{depreciation rate})$$

The depreciation rate is calculated as follows:

1. February 12, 2020 to February 11, 2021 is one whole year
2. February 12, 2021 to February 16, 2021 is 5 days
3. The number of 30-day periods is  $5 \div 30 = 0.1667$  rounded down to 0
4. The depreciation rate is  $(1 \times 20\%) = 20\%$

$$\text{Depreciated value} = \$100,000 - (\$100,000 \times 20\%)$$

$$\text{Depreciated value} = \$80,000$$

The depreciated purchase price is the greater of \$80,000 and 50% of the purchase price (\$50,000). Therefore, the depreciated purchase price is \$80,000.

$$\text{PST due} = 1/3 \times (7\% \times \$80,000) - 0$$

**Note:** The business does not receive a reduction for the Ontario HST they paid on the goods because Ontario HST is not a "B.C. tax previously paid."

**PST due = \$1,866.67**

If the business has a PST number, they must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (July 20, 2021).

If they do not have a PST number, the PST is due by August 31, 2021.

### **Second 12-Month Period**

The equipment is not in B.C. on the anniversary date; therefore, the second 12-month period begins on the date the goods return to B.C. for use.

The equipment returns to B.C. for use from June 22 to June 25, 2022 (four days) and then is removed from B.C. A second 12-month period for that equipment applies from June 22, 2022 to June 21, 2023.

The equipment later returns to B.C. for use from June 15 to June 30, 2023. As of June 16, 2023, the equipment has been used in B.C. for six days during the 12-month period and the temporary use formula applies.

The depreciated purchase price is still \$80,000 because it is calculated as of the first entry date of the equipment.

$$\text{PST due} = 1/3 \times (7\% \times \$80,000) - 0$$

**PST due = \$1,866.67**

If the business has a PST number, they must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (June 16, 2023).

If they do not have a PST number, the PST is due by July 31, 2023.

### **Third 12-Month Period**

The equipment is still in B.C. on the anniversary date; therefore, the third 12-month period begins on the anniversary date of the second 12-month period and applies from June 22, 2023 to June 21, 2024.

As noted above, the equipment is in B.C. for use from June 15 to June 30, 2023. As of June 27, 2023, the equipment has been used in B.C. for six days during the 12-month period and the temporary use formula applies.

The depreciated purchase price is still \$80,000 because it is calculated as of the first entry date of the equipment.

$$\text{PST due} = 1/3 \times (7\% \times \$80,000) - 0$$

$$\text{PST due} = \$1,866.67$$

If the business has a PST number, they must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (June 27, 2023).

If they do not have a PST number, the PST is due by July 31, 2023.

Three payments have been made on the equipment. Therefore, no further payments are required on future entries of that same equipment provided ownership of that equipment does not change.

## **Example 2 – Maximum Amount of PST Payable Met**

A business purchased equipment in Saskatchewan for \$50,000 on April 1, 2023. To pay for the equipment, the business paid \$50,000 in cash. The business paid 6% Saskatchewan PST on the entire \$50,000 and is not eligible for a refund, rebate or credit of that tax. The business initially used the equipment in Saskatchewan, but later decided to bring the equipment into B.C. for temporary use in B.C. The entry date for the equipment was June 1, 2023.

### **First 12-Month Period**

The first 12-month period begins on the entry date of the equipment (June 1, 2023) and ends on the day before the first anniversary of that date (May 31, 2024).

The equipment is initially used in B.C. from June 1 to June 11, 2023 (11 days) and then is removed from B.C. As of June 6, 2023, the equipment has been used in B.C. for six days and the temporary use formula applies.

PST applies as follows:

$$\text{PST due} = 1/3 \times [(\text{PST rate} \times \text{depreciated purchase price}) - \text{B.C. tax previously paid}]$$

The depreciated purchase price is the greater of the depreciated value and 50% of the purchase price.

The depreciated value is calculated as follows:

$$\text{Depreciated value} = \text{purchase price} - (\text{purchase price} \times \text{depreciation rate})$$

Depreciated value = \$50,000 – (\$50,000 × depreciation rate)

The depreciation rate is calculated as follows:

1. No whole year
2. April 1, 2023 to June 1, 2023 is 62 days
3. The number of 30-day periods is  $62 \div 30 = 2.0667$  rounded down to 2
4. The depreciation rate is  $(2 \times 1.667\%) = 3.334\%$

Depreciated value = \$50,000 – (\$50,000 × 3.334%)

Depreciated value = \$48,333

The depreciated purchase price is the greater of \$48,333 and 50% of the purchase price (\$25,000). Therefore, the depreciated purchase price is \$48,333.

#### **Maximum Amount of PST Payable:**

Maximum PST payable = (PST rate × depreciated purchase price) – other sales tax

Maximum PST payable =  $(7\% \times \$48,333) - (6\% \times \$50,000)$

Maximum PST payable = \$383.31

#### **PST Payable:**

PST due =  $1/3 \times (7\% \times \$48,333) - 0$

PST due = \$1,127.77 \*

\*The PST due exceeds the \$383.31 maximum amount of PST payable. Therefore, the **PST payable is \$383.31**.

If the business has a PST number, they must self-assess the PST due on the PST return that includes the date during the 12-month period that the PST became payable (June 6, 2023).

If they do not have a PST number, the PST is due by July 31, 2023.

The equipment is fully tax paid. No further payments are required on future entries of that same equipment provided ownership of that equipment does not change.





## Need more info?

Online: [gov.bc.ca/pst](http://gov.bc.ca/pst)

Toll free: 1-877-388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

[Subscribe](#) to receive email notifications when B.C. tax information is updated.

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

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### Latest Revision

November 2024

- Clarified that a rebate received under the B.C. PST Rebate on Select Machinery and Equipment does not disqualify a good from having tax paid status
  - Clarified what charges are included in the purchase price used for calculating PST due on goods brought or sent into B.C. or received in B.C. for temporary use
  - Added fossil fuel combustion systems to the table of taxable goods and their PST rates
  - Added qualifying used zero-emission vehicles to the list of exempt goods
  - Removed an outdated example
  - Other minor revisions
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References: Provincial Sales Tax Act, sections 1 “band”, “BC resident”, “boat”, “collection agent”, “collector”, “conveyance”, “entry date”, “First Nation individual”, “manufactured building”, “manufactured mobile home”, “manufactured modular home”, “multijurisdictional vehicle”, “portable building”, “postal agent”, “resident taxpayer”, “reusable container”, “tangible personal property”, “use”, “vehicle”, 9, 10, 24, 25, 28, 29, 30, 34, 36, 47-55, 79-80.1, 90, 93, 141, 142, 168, 172, 179 and 192; Provincial Sales Tax Exemption and Refund Regulation, sections 1 “First Nation land”, “fishing equipment”, “qualifying aquaculturist”, “qualifying commercial fisher”, “qualifying farmer”, “spouse”, 17.1, 19, 21, 22, 46, 48, 49, 50, 55, 90-120 and Schedules 2-4; Provincial Sales Tax Regulation, sections 10, 16, 17, 31.1, 36 and 37; Consular Tax Exemption Regulation.