



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 or a registered charity in B.C.

“Related individual” means:

- (a) a person’s spouse (legally married or living for a continuous period of at least 2 years with another person in a marriage-like relationship), child, grandchild, great-grandchild, parent, grandparent, great-grandparent, or sibling, or
(b) the spouse of a person’s child, grandchild or great-grandchild, or
(c) the child, parent, grandparent or great-grandparent 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, see Bulletin PST 308, PST on Vehicles.
For gifts within B.C. (vehicle already registered in B.C.), only Part A and Part C must be completed. For gifts coming from outside B.C. (vehicle registered outside B.C.), Part A, Part B and Part C must be completed.
This form must be signed at or before the time of registration or transfer of the vehicle by:
the donor(s), (i.e. the person[s] giving the gift), and
the recipient(s), (i.e. the person[s] receiving the gift).
For a qualifying used zero-emission vehicle (ZEV) received as a taxable gift before May 1, 2025, there must be 6,000 km or more on the odometer to be eligible for the exemption. For more information, see Bulletin PST 308, PST on Vehicles.

- Present this form to the Autoplan broker, once it is completed in full.
For vehicles coming from outside of B.C., 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.
Vehicles originally purchased by the donor(s) in a province or territory that only has GST, or gifted from outside of Canada, are generally not eligible for this exemption.
For more information, see Bulletin PST 308, PST on Vehicles, and Bulletin PST 312, Gifts.
For additional information, call us 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 Director, Policy, Ruling and Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll free at 1-877-388-4440).

Part A – Donor(s) and Recipient(s) Information (must be completed by both)

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(s) must have previously paid a qualifying tax, qualified for an exemption or received the vehicle as a gift in B.C. before April 1, 2013. In addition, the donor(s) must be related individual(s), or be donating to a registered charity in B.C.

Complete one of the following three sections:

**1. The donor(s) paid one of the following taxes: (check ( ✓ ) one)**

- PST after March 31, 2013 (under the Provincial Sales Tax Act)
- 7% B.C. 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)
- Copy of ICBC APV9T (Transfer/Tax Form) showing tax paid

**2. The donor(s) qualifies 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

**3. The donor(s) received the vehicle as a gift in B.C.:**

- The donor(s) 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(s). Must include confirmation that the donor(s) acquired the vehicle as a gift in B.C. 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 certify that the information I have provided is true and complete. I acknowledge that providing false or incomplete information may result in penalties, fines and/or imprisonment.

Donor's Signature	Date Signed yyyy / mm / dd	Donor's Signature (if more than one donor)	Date Signed yyyy / mm / dd
<b>X</b>		<b>X</b>	
Recipient's Signature	Date Signed yyyy / mm / dd	Recipient's Signature (if more than one recipient)	Date Signed yyyy / mm / dd
<b>X</b>		<b>X</b>	