

Transfer/Tax Form

Insurance Corporation
of British Columbia (ICBC)



MOTOR VEHICLE ACT
Commercial Transport Act
Provincial Sales Tax Act
Excise Tax Act
Off-Road Vehicle Act
Motor Dealer Act
Social Service Tax Act

This form must be completed in full and taken to an Autoplan Broker with identification within ten days of the sale. Use blue or black ink only.

VEHICLE DESCRIPTION

REGISTRATION NO.	COLOUR	FUEL SEE REVERSE	YEAR	MAKE	MODEL	BODY STYLE
VEHICLE IDENTIFICATION NO. (VIN)			SEATING CAPACITY	NET WEIGHT (kg)	GROSS WEIGHT (kg)	DISP (CC)
Complete this line only if the vehicle was constructed new by a primary manufacturer and a secondary manufacturer and has 2 vehicle identification numbers (e.g. motor homes, school buses). (see reverse)			YEAR FRAME / BODY	MAKE	FRAME / BODY	SECONDARY VEHICLE IDENTIFICATION NO. (VIN)

SELLER INFORMATION AND VEHICLE DECLARATION (Must be completed in full by the seller)

DATE OF SALE (ddmm/yyyy)	PREVIOUS VEHICLE HISTORY HAS VEHICLE EVER BEEN USED FOR: <input type="checkbox"/> Rental <input type="checkbox"/> Lease <input type="checkbox"/> Emergency or Police <input type="checkbox"/> Taxi <input type="checkbox"/> None of these	VEHICLE PREVIOUSLY REGISTERED OUTSIDE BC <input type="checkbox"/> No <input type="checkbox"/> Yes	CUMULATIVE VEHICLE DAMAGE New vehicle where damage exceeded 20% of asking price <input type="checkbox"/> No <input type="checkbox"/> Yes	Used vehicle damage over \$2,000 <input type="checkbox"/> No <input type="checkbox"/> Yes	ODOMETER READING ODOMETER REPLACED/BROKEN <input type="checkbox"/> km <input type="checkbox"/> mi
NAME (SURNAME followed by given names (no initials) or registered company name(s))		SELLER'S BC DRIVER'S LIC. NO.	SELLER'S BC DRIVER'S LIC. NO.	SELLING PRICE \$	
STREET ADDRESS OF SELLER		I am/We are, the seller(s), certify that I am/we are the registered owner(s) of the described vehicle and that I am/we are entitled to sell it, and that the selling price includes any and all consideration received for the vehicle and that the information provided is true.			
PROVINCE		POSTAL CODE		SIGNATURE OF SELLER(S) (Print name and title if other than an individual.)	
				SIGNATURE OF SELLER(S) (Print name and title if other than an individual.)	

PURCHASER INFORMATION AND TAX DECLARATION

- Exemption from tax being claimed? <input type="checkbox"/> No <input type="checkbox"/> Yes	- Stated trade-in value more than market value? <input type="checkbox"/> No <input type="checkbox"/> Yes	- BC seller collected GST only, but no PST? <input type="checkbox"/> No <input type="checkbox"/> Yes	- Vehicle received as a gift? <input type="checkbox"/> No <input type="checkbox"/> Yes
Comments:			
Your Autoplan Broker or the Ministry of Finance may ask you to provide supporting documentation if the trade-in vehicle is more than current market value, an exemption is being claimed, or an appraisal of the vehicle value is presented. Retain all documents supporting the tax paid or the exemption claimed for tax audit purposes for five (5) years. If HST paid or exempted retain documents for seven (7) years.			
A signed Vehicle Registration (APV250) must accompany this document (for licensed dealers an APV250 or APV9 is acceptable)			
PURCHASER'S BC DRIVER'S LIC. NO.		PURCHASER'S BC DRIVER'S LIC. NO.	
NAME (SURNAME followed by given names (no initials) or registered company name(s))		STREET ADDRESS OF PURCHASER	
PROVINCE		POSTAL CODE	
SIGNATURE OF PURCHASER(S) (Print name and title if other than an individual.)		SIGNATURE OF PURCHASER(S) (Print name and title if other than an individual.)	
Consent of parent or legal guardian for applicant under 18 years of age			
I, _____, of _____		(PRINT NAME OF PARENT OR LEGAL GUARDIAN) (PRINT ADDRESS IN FULL)	
SIGNATURE OF PARENT OR LEGAL GUARDIAN consent to the registration and licencing in the name of the applicant(s), of the vehicle described hereon.			

Tax Calculation

NON-REGISTRANTS ONLY	PST/HST/GST REGISTRANTS ONLY
PURCHASE PRICE \$	SELLER'S PST/HST/GST REG. NO.
LESS TRADE (if applicable) \$	DEALER REG. NO. OR ICBC APP. NO.
NET PURCHASE PRICE \$	
AVERAGE WHOLESALE VALUE \$	
APPRAISED VALUE (if applicable) \$	
PST/SST/HST (BC) (if applicable) \$	

CTB
AUTHORIZING STAMP
(WHERE REQUIRED)
(ALL COPIES)

WARNING TO PURCHASER AND SELLER
This form is not valid if the information shown is inconsistent, changed or altered. The Ministry of Finance regularly audits vehicle transactions to verify the information provided. Any false information, including information regarding the selling price, purchase price, trade-in (if applicable), appraised value (if applicable) or tax payable, may result in fines and penalties. It is an offence under Provincial consumption tax legislation to make false or deceptive statements to evade the payment of tax. A person who commits such an offence is liable to fines and/or imprisonment.

AUTOPLAN AGENT TO COMPLETE For all new registrations, and rebuilt or altered vehicles - Check applicable boxes

Canadian Import <input type="checkbox"/> Canadian vehicle - previous jurisdiction _____ Vehicle purchased from GST/HST registrant? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> VIN sighted and confirmed <input type="checkbox"/> IPRE confirmed <input type="checkbox"/> BC Vehicle Inspection Report(s) <input type="checkbox"/> Vehicle Import Form - Form 1	Proof of ownership <input type="checkbox"/> NVIS/Certificate of Origin <input type="checkbox"/> Vehicle Registration <input type="checkbox"/> Certificate of Title <input type="checkbox"/> Bill of Sale <input type="checkbox"/> Salvage Invoice <input type="checkbox"/> Broker Enquiry confirmed ownership	Physical Damage (except BC dealer with NVIS) <input type="checkbox"/> Windshield <input type="checkbox"/> Body location <input type="checkbox"/> None visible	
Foreign Import <input type="checkbox"/> P - may not be sold or disposed of in Canada at any time without authorization from Canada Border Services Agency <input type="checkbox"/> T - may not be sold on or before _____ <input type="checkbox"/> N - not subject to a disposal restriction	No. of licence plates surrendered 0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/>	NOT VALID UNLESS STAMPED BY AUTHORIZED ISSUING OFFICE		
TYPE OF IDENTIFICATION	IDENTIFICATION NUMBER	TYPE OF IDENTIFICATION	IDENTIFICATION NUMBER	LEGAL ENTITY NUMBER (other than individual)
I have viewed the purchaser's identification or confirmed legal entity and verified the "Autoplan Agent to complete" information.		NAME OF AGENT (PRINT)		SIGNATURE OF AGENT

COMPLETION OF TRANSFER/TAX FORM (APV9T)

- The purchaser is advised to check for liens and encumbrances with the Personal Property Registry, Victoria, BC before finalizing the sale.
- The seller completes the 'Seller' section of the form including the price the vehicle was sold for and information from the Vehicle Registration, and signs the Seller's Certification.
- The purchaser completes and signs the 'Purchaser' section.
- The seller retains the Seller copy of the form with the 'Seller' and 'Purchaser' sections completed.
- The purchaser must present the remaining copies of the Transfer/Tax Form (APV9T) and the Vehicle Registration (APV250 only, signed by the registered owner) to an Autoplan Broker for registration within 10 days of sale.

Signatures – where the seller or purchaser is a registered company, the signatures required are of signing officer(s) with official title(s) with the company.

Note: Business names not registered with the Corporate Registry, Victoria, BC, may not be used.

TAX OWING

For vehicles that were purchased in BC or that entered BC April 1, 2013 or later, the following tax rules apply:

Vehicles Purchased in BC

1. Dealer and Vendor Sales: GST and Provincial Sales Tax (PST) will be collected by the dealer or vendor. ICBC requires the vendor's PST number and proof PST paid. For Dealers, the Dealer number is required. If a seller collects GST only (and not PST) ICBC will collect PST on the purchase price.
2. Private Sales: PST is payable on the greater of the purchase price and the average wholesale value. Both the seller and purchaser must certify the price of the vehicle. If a vehicle appraisal is obtained and both the purchase price and appraised value are less than the average wholesale value, PST is payable on the greater of the purchase price and appraised value.

Vehicles Purchased Outside BC

1. *Purchased in Canada, GST or HST Paid:* PST is payable on the purchase price shown on the bill of sale.
2. *Private Sales in Canada:* PST is payable on the greater of the purchase price and the average wholesale value. If a vehicle appraisal is obtained and both the purchase price and appraised value are less than the average wholesale value, PST is payable on the greater of the purchase price and appraised value.
3. *Purchased Outside Canada:* PST is payable on the greater of the value for tax + excise tax + duty (if applicable) as shown on the Canada Border Services Agency B3 or B15 form and the average wholesale value. If a vehicle appraisal is obtained and both value for tax + excise tax + duty (if applicable) and the appraised value are less than the average wholesale value, PST is payable on the greater of the value for tax + excise tax + duty (if applicable) and the appraised value.

Vehicles Received as Gifts

Gifts of vehicles in BC and vehicles brought into BC and received as gifts are subject to PST on the Fair Market Value unless a specific exemption applies.

Exemptions and Below Market Sales

The purchaser must provide supporting documentation if claiming an exemption, and may be asked to provide documentation if the purchase price is lower than current market value, or if the trade-in value is more than the current market value.

Vehicle Appraisals – The purchaser must present a completed appraisal form if the appraised value of the vehicle is to be considered at the time of vehicle registration.

NEW VEHICLE REGISTRATIONS – TWO VINs ON NEW VEHICLE INFORMATION STATEMENT (NVIS)

The year, make and vehicle identification numbers recorded on the NVIS will be entered on the Transfer/Tax Form as follows:

School Bus – Year and Make: Always record year and make of secondary manufacturer on the first line of the Transfer/Tax document.

Record the year and make of the primary manufacturer on the third line of the Transfer/Tax document, circling the word "Frame".

VIN: Record the secondary manufacturer's VIN on the second line of the Transfer/Tax document only if the VIN is 17 digits long, otherwise record the primary manufacturer's VIN. Record the alternate VIN on the third line of the Transfer/Tax document and circle "Frame" or "Body".

Motor Home Class A: Follow Year and Make and VIN instructions as for school bus.

Motor Home Class C: Year and Make: Record year, make and VIN of primary manufacturer on the first line of the Transfer/Tax document.
Record year and make of the secondary manufacturer on the third line of the Transfer/Tax document, circling the word "Body".

SUBSTITUTE VEHICLE:

An owner of a BC-licensed and insured vehicle may transfer the licence plates to a newly-purchased BC vehicle and operate the vehicle for a maximum period of 10 days from purchase date provided ALL of the following conditions are met:

- the newly purchased vehicle is the same type and the licence plates are compatible (e.g., passenger plates on a passenger vehicle, commercial plates on a commercial vehicle); AND
- the newly purchased vehicle is a BC registered vehicle or is a new vehicle purchased from a BC registered dealer; AND
- title or interest in the original vehicle has been transferred.

During the 10-day period the operator must carry all the following documents, and produce to a Peace Officer upon request:

- the Purchaser's copy of the completed, dated, and signed *Transfer/Tax Form (APV9T)*; and
- the Purchaser's *Owner's Certificate of Insurance and Vehicle Licence* for the transferred original vehicle; and
- the previous owner's *Certificate of Registration* for the newly-purchased vehicle, or a signed and dated Bill of Sale if brand new vehicle purchased from a BC Registered Dealer.

NOTE: If the original licence plates are not compatible with the newly-acquired vehicle, or if the title to or interest in the original vehicle has not been transferred, the 10-day substitute vehicle provision cannot be used, and the vehicle must be registered and licensed immediately with compatible licence plates, before being used on a highway. Attend an Autoplan Agent. You will need to complete and sign a *Transfer/Tax Form (APV9T)*, and your broker will process the transfer of ownership, collect any fees, taxes and premium owing, and issue new (compatible) licence plates. No insurance is in force on the vehicle until the transfer is processed and new compatible licence plates are issued.

All newly purchased vehicles must be registered in the name of the purchaser(s) at an Autoplan Agent within 10 days of purchase.

VEHICLES BROUGHT INTO BRITISH COLUMBIA FROM ANOTHER JURISDICTION:

Passenger vehicles, including small pickup trucks, motorcycles and trailers used for personal/pleasure use, must be registered by the owner within 30 days of entering the province. Cars, motor homes, vans and small trucks with a net weight of 3,500 kgs or less that have been previously registered, titled or licensed in another jurisdiction must pass a certified safety inspection before they can be registered and licensed in BC.

Commercial vehicles (except for commercial trailers) used for commercial purposes must be registered immediately. Commercial trailers that are licensed in compliance with their home jurisdiction may be operated on a BC highway.

All vehicles imported by the owner into BC must be taken to an Autoplan Broker by the owner, where the ownership, description of the vehicle, body style, vehicle identification number and odometer reading will be verified. Tax is payable unless the owner qualifies for an exemption under Provincial legislation.

The Vehicle Registration, Certificate of Title and licence plates from a previous owner or jurisdiction must be surrendered. Owner(s) of a vehicle from another country must also produce a Vehicle Import Form – Form I and surrender it at the time of registration.

FUEL TYPE CODES	Code	Fuel Type	Code	Fuel Type	Code	Fuel Type	Code	Fuel Type
	A	Alcohol	F	Diesel – Butane	N	Natural Gas	T	Diesel – Propane
	B	Butane	G	Gasoline	P	Propane	U	Gasoline – Natural Gas
	D	Diesel	H	Gasoline – Alcohol	R	Diesel – Natural Gas	W	Gasoline – Propane
	E	Electric	L	Gasoline – Electric	S	Propane – Natural Gas	Y	Hydrogen
							Z	Multi-Fuel

PRIVACY NOTICE:

The personal information on this form is collected: (a) by ICBC for the purpose of considering the application by seller and purchaser of the initial vehicle registration or transfer of vehicle ownership and is authorized by the *Motor Vehicle Act*, the regulations thereunder and other related legislation; (b) by ICBC for the purpose of administering the *Provincial Sales Tax Act* and regulations thereunder, *Excise Tax Act* and regulations thereunder, and (c) by the Ministry of Finance ("Ministry") for the purpose of administering the *Excise Tax Act* and the regulations thereunder and Provincial tax legislation. Each of ICBC and the Ministry may use and disclose this information in accordance with the provisions of Part 3 of the *Freedom of Information and Protection of Privacy Act*. Questions about the collection of this information can be directed to: (a) for ICBC, to the Manager, Information and Privacy, by phone 604-661-2800 or to this address: ICBC, PO Box 5050 Station Terminal, Vancouver BC V6B 4T4; (b) for the Ministry, to the Manager Program Services Section, at, Ministry of Finance, by phone toll-free at 1-877-388-4440 and ask to be re-directed, or to this address: PO BOX 9442, Stn Prov Govt, Victoria, BC V8W 9V4.