

**INSTRUCTIONS FOR COMPLETING THE
APPLICATION FOR REFUND – GENERAL**under the *Provincial Sales Tax Act***FOR PST PAID AFTER MARCH 31, 2013****GENERAL INFORMATION**

Complete this form to claim a refund of provincial sales tax (PST) or municipal and regional district tax (MRDT) paid **after March 31, 2013**.

Use one of the following forms if you are claiming a refund of PST for:

- exempt items for qualifying farmers, aquaculturists or fishers (**FIN 355/FAF**),
- medical equipment purchased with charity funds (**FIN 355/MEC**),
- multijurisdictional vehicles (**FIN 355/MJV**),
- motor vehicles (**FIN 355/MV**),
- goods purchased with PAC-raised funds for student or school use (**FIN 355/PAC**), or
- production machinery and equipment (**FIN 355/PME**)

To apply for a refund of PST paid **prior to July 1, 2010** under the *Social Service Tax Act* and **within four years** from the date the application is received by the ministry, use the *Application for Refund of Social Service Tax* (**FIN 413**). All forms can be found on our website at gov.bc.ca/pst

Please follow the instructions carefully as your application will be returned to you for revision if:

- the form is incomplete,
- the required documents are not provided (refer to the Checklist of Requirements on **Page 2**), or
- you have claimed an excessive number of ineligible items.

After you have revised your application, you can reapply with the completed application and required documents.

Generally, a refund application must be received by the ministry **within four years** from the date the tax was paid. The ministry cannot issue a refund of less than \$10.

COMPLETING YOUR APPLICATION**Part A – Applicant Information****Item 1**

Enter the full current legal name of the applicant who paid the tax. An operating name or “doing business as” name may not be the legal name. If the applicant is a corporation, enter the name as it appears on the incorporation certificate. If the applicant is a proprietorship, the legal name is the legal name of the individual who owns the business.

Item 2

Enter your 9-digit business number (BN) provided by Canada Revenue Agency, if you have one.

Item 3

If you are a registered collector under the *Provincial Sales Tax Act*, enter your PST number.

Item 4

Enter your complete mailing address. Where applicable, a cheque and/or a refund decision letter will be mailed to this address. This address should not be the address of a third party representative, such as an external accountant, bookkeeper or consultant.

Item 5

Enter the name and phone number of a person to contact if the ministry has questions about your application.

Part D – Refund Information**Item 6**

Enter the total dollar amount of your refund claim. If an amount is not entered, your application will be returned.

Item 7

Generally, the from/to dates of your claim period are the dates of your first and last transactions for which you are claiming a refund.

Item 8

Provide a clear explanation of the reason you are applying for a refund. If a reason is not entered, your application will be returned.

Refund of PST Paid on Residential Energy Products in a Residential Dwelling

- If the residential energy product is used in a multi-use building, the refund is calculated on the portion of the PST paid on the residential energy product that can reasonably be attributed to the portion of the energy product used for residential use in a residential dwelling.
- Refer to **Bulletin PST 203** for information on what a residential energy product is and for steps on how to calculate the amount of PST that can reasonably be attributed to the residential portion of a multi-use building.
- Include copies of all invoices and/or utility bills.
- For a multi-use building, include detailed information on how you calculated the portion reasonably attributed to the residential dwelling.
- A property manager or other third party representative cannot sign the application on behalf of the applicant.
- An original application from a strata corporation must be signed and dated by a member of the strata council. Indicate the legal name of the strata corporation as “The Owners, Strata Plan (registration number of strata plan)”.

Part E – Refund Claim Schedule**Item 9**

Each application must include a refund claim schedule identifying, for each invoice, the transaction date, name of the seller or lessor, a description of the item/service, a description of how the item/service is used and the amount of PST paid. If you require more space, please see the ministry website for the *Refund Claim Schedule* template available in **PDF** or **Excel** (preferred).

If your application is supported by 10 or fewer invoices:

- send copies of all invoices

If your application is supported by more than 10 invoices:

- You do not need to send your invoices if you authorize the ministry to correspond by email and exchange information using electronic media such as CDs (see Part F – Applicant Certification). Ministry staff will contact you to request copies for a selected sample of invoices listed on the schedule.

- You must send copies of **all** invoices if you do not authorize the ministry to correspond by email and exchange information electronically.

If your application is for residential energy products (see above):

- send copies of **all** invoices and/or utility bills

Include any other relevant documents to support the reason you are claiming a refund (such as copies of sales invoices showing the resale of items, bills of lading and proof of payment of PST).

Part F – Applicant Certification

Item 10

This application must be signed by the person who paid the tax. If the tax was paid by a corporation or a society, the application must be signed by a director, or by an employee who has been delegated authority to sign on behalf of the corporation or society. You may be required to provide evidence that the person who signed the application has the authority to sign. An application that is not signed, not signed by a signing authority or is signed by a third party (such as an external accountant, bookkeeper or consultant) will be returned.

SENDING IN YOUR APPLICATION

Your application and attached documents can be mailed or couriered to:

Mailing Address

Ministry of Finance
Consumer Taxation Programs Branch
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6

Courier / Location Address

Ministry of Finance
Refunds Section
Consumer Taxation Programs Branch
1802 Douglas Street
Victoria BC

Please keep a copy of this application and supporting documents for your records.

NEED MORE INFO?

Online: gov.bc.ca/pst
Toll-free in Canada: 1 877 388-4440
Email: CTBTaxQuestions@gov.bc.ca

CHECKLIST OF REQUIREMENTS

**Reference Item
on Form**

- | | | |
|--------------------------|--|-----------|
| <input type="checkbox"/> | Application is in the full legal name of the applicant. | 1 |
| <input type="checkbox"/> | Address is the complete mailing address of the applicant. | 4 |
| <input type="checkbox"/> | Total refund amount is provided. | 6 |
| <input type="checkbox"/> | Claim period is provided. | 7 |
| <input type="checkbox"/> | Full explanation of the reason for refund is provided. | 8 |
| <input type="checkbox"/> | A complete refund claim schedule is provided. | 9 |
| <input type="checkbox"/> | Application is supported by 10 or fewer invoices or for PST paid on residential energy products – copies of all invoices and/or utility bills are enclosed. | 9 |
| OR | | |
| <input type="checkbox"/> | Application is supported by more than 10 invoices and the applicant does not authorize the Ministry of Finance to correspond by email or exchange information using electronic media – copies of all invoices are enclosed. | 9 |
| OR | | |
| <input type="checkbox"/> | Application is supported by more than 10 invoices and the applicant authorizes the Ministry of Finance to correspond by email or exchange information using electronic media – the applicant will wait to be contacted by the ministry for copies of invoices. | 9 |
| <input type="checkbox"/> | Copies of other relevant documents to support the basis for claim are enclosed. | 9 |
| <input type="checkbox"/> | Signed by an authorized signing authority. | 10 |



APPLICATION FOR REFUND GENERAL (PST)

under the Provincial Sales Tax Act

FOR PST PAID AFTER MARCH 31, 2013

INSTRUCTIONS:

- Complete this form IN FULL to apply for a general refund of PST or MRDT under the Provincial Sales Tax Act. Carefully read the instructions on Pages 1 and 2. Incomplete applications will be returned. If you require additional information, call us toll-free at 1 877 388-4440.

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 both this Act and section 26 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 - APPLICANT INFORMATION

1 FULL LEGAL NAME
2 BUSINESS NUMBER (if applicable)
3 PST NUMBER (if applicable)
4 MAILING ADDRESS
5 CONTACT NAME
CONTACT TELEPHONE NUMBER

PART B - AUTHORIZATION OF A THIRD PARTY REPRESENTATIVE

Complete this section if you authorize the ministry to discuss your refund application with a third party representative (such as an external accountant, bookkeeper or consultant).

NAME OF REPRESENTATIVE (individual and/or firm)
TELEPHONE NUMBER

PART C - EMAIL AUTHORIZATION

If you authorize the ministry to communicate with you or your third party representative by email, enter the email address below. Although we will take reasonable steps to protect all information once received, we cannot guarantee the absolute safety of personal information during transmission by email.

APPLICANT CONTACT EMAIL ADDRESS
REPRESENTATIVE EMAIL ADDRESS

PART D - REFUND INFORMATION

6 Total amount of your PST refund claim: \$
7 Claim Period FROM TO YYYY / MM / DD YYYY / MM / DD

8 Explain, in detail, your reason for requesting a refund (if more space is required, attach a separate sheet):

PART E – REFUND CLAIM SCHEDULE

- 9** • List all invoices and/or utility bills in date order.
 • If you require more space, please see the [ministry website](#) for the *Refund Claim Schedule* template available in [PDF](#) or [Excel](#) (preferred).

TRANSACTION DATE YYYY / MM / DD	NAME OF SELLER OR LESSOR	DESCRIPTION OF ITEM / SERVICE	DESCRIPTION OF HOW THE ITEM / SERVICE IS USED	AMOUNT OF PST CLAIMED
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$

PART F – APPLICANT CERTIFICATION

10 I certify that I have not and will not receive a credit or refund from the seller or lessor for the items/services included in this application, and that I have not and will not claim a credit on a *PST Return* for the items included in this application.

I certify that all information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine up to \$10,000, and/or imprisonment for up to two years.

I authorize the Ministry of Finance to exchange information with me using electronic media such as CDs or DVDs.

SIGNATURE OF SIGNING AUTHORITY X	NAME OF SIGNING AUTHORITY (<i>print or type</i>)	TITLE	DATE SIGNED YYYY / MM / DD
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