

# INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) QUALIFYING FARMERS, AQUACULTURISTS, FISHERS

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) paid **after March 31, 2013** on exempt items for qualifying farmers, aquaculturists or fishers.

To claim a refund of PST for any other reason, you must use the appropriate refund application form. All forms can be found under **Forms** 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 form is not in the full current legal name of the applicant,
- 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, enter 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 telephone 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 the first and last invoices for which you are claiming a refund.

#### Item 8

Select the **one** statement that explains why you are claiming a refund. For details on qualifying farmers, aquaculturists or fisher exemptions and refunds, please refer to the following bulletins:

- Bulletin PST 101, Farmers
- · Bulletin PST 102, Commercial Fishers
- Bulletin PST 103, Aquaculturists

You must include other relevant documents with your application (see Page 2 for more details).

#### Part E - Refund Claim Schedule

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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 **Excel**.

#### 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.

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#### **EXPLANATION OF DOCUMENTS TO ATTACH**

- A copy of the invoice(s) showing a description of the item(s) purchased, date of purchase, name of seller and the purchase price.
- 2. A copy of your British Columbia Property Assessment Notice showing you are an owner (as defined under the Assessment Act) or a copy of the lease if you are a lessee of land classified as farm land. If you are an out-of-province farmer, provide a copy of your property assessment notice for your land used for a farm purpose.
- 3. A copy of your BC Farmer Identity Card issued by the BC Agriculture Council, if applicable.
- 4. Provide documentation (e.g. T4F, fish slips, income statements, income tax records) that proves you earned at least the following in gross income from qualifying activities in the previous calendar year:
  - \$2,500 beekeepers, or mushroom, egg, hog, poultry, rabbit or fur farmers (see **Page 3** for details)
  - \$2,500 First Nation farmers, as described in Bulletin PST 101, Farmers (see Page 3 for details)
  - \$2,500 to \$10,000 out of province farmers (see Page 4 for details)
  - \$7,500 aquaculturists (see Page 4 for details)
  - \$10,000 or 51% of your total gross income fishers (see Page 4 for details)
- 5. A copy of your Commercial Fishers Licence issued under the *Fisheries Act* (Canada).
- 6. A copy of your Aquaculture Licence.

#### **SENDING IN YOUR APPLICATION**

Your application and attached documents (do **not** use staples) 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

Ministry of Finance Refunds Section Consumer Taxation Programs Branch 1802 Douglas Street Victoria BC V8T 4K6

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
Application is in the legal name of the applicant.	1
Address is the complete mailing address of the applicant.	4
Total refund amount is provided.	6
Claim period is provided.	7
Reason for refund is selected.	8
Required documents are enclosed.	8
Copies of all invoices are enclosed.	9
Refund claim schedule is completed and enclosed.	9
Signed by an authorized signing authority.	10

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Mailing Address: PO Box 9628 Stn Prov Govt Victoria BC V8W 9N6 gov.bc.ca/pst

## APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) QUALIFYING FARMERS, AQUACULTURISTS, FISHERS

under the Provincial Sales Tax Act

#### FOR PST PAID AFTER MARCH 31, 2013

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

Freedom of Information and Protection of Privacy Act (FOIPPA)

### **INSTRUCTIONS:**

- Complete this form IN FULL to apply for a refund of PST paid after March 31, 2013 on exempt items for qualifying farmers, aguaculturists or fishers 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.		ram Services, PO Box -free at 1 877 388-444		ovt, Victoria BC V8W 9V4	
PART A – APPLICANT INFORMATION					
1 FULL LEGAL NAME					
2 BUSINESS NUMBER (if applicable)	3 PST NUMBER (if a	applicable)			
4 MAILING ADDRESS (include street or PO box number)	CITY	PRO	VINCE	POSTAL CODE	
5 CONTACT NAME		CON (	ITACT TELEPH	ONE NUMBER	
PART B – AUTHORIZATION OF A THIRD PARTY REPRESENTATIVE	VE	<u> </u>			
Complete this section if you authorize the ministry to discuss your external accountant, bookkeeper or consultant).	refund application v	vith a third party	representati	ve (such as an	
NAME OF REPRESENTATIVE (individual and/or firm)			EPHONE NUME	IUMBER	
		(	)		
PART C – EMAIL AUTHORIZATION		·			
Although we will take reasonable steps to protect all information of information during transmission by email.  APPLICANT CONTACT EMAIL ADDRESS	REPRESENTATIVE E	-		, . 	
PART D – REFUND INFORMATION					
Total amount of your PST refund claim:  7 Clai	m Period	FROM YYYY/MM/DD		TO YYYY/MM/DD	
Select ONE statement below why you are claiming a refund (c.	•	only)		DOCUMENTS TO ATTACH (see Page 2 for explanation of documentation)	
FARMERS WITH FARM LAND – I own or lease land classified as farm land under the Assessment Act of BC. Refer to Bulletin PST 101, Farmers, for more information.			1, 2, 3		
OTHER FARMERS – You do not own or lease or operate a farm on labe eligible for certain tax exemptions as an <i>Other Farmer</i> if you meet		m under the Act	out may		
2. BEEKEEPERS, OR MUSHROOM, EGG, HOG, POULT lease land and use less than 0.8 hectares of that land for at least \$2,500 in gross income from those activities in the Bulletin PST 101, Farmers, for more information.	1, 2, 3, 4				
3. FIRST NATIONS FARMERS – I am a First Nation individed First Nation land as defined under the Act, for a qualifying and earned in the previous calendar year, at least \$2,500 cm.	g agricultural use und	ler the <i>Assessme</i>	nt Act,	1, 2, 3, 4	

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land. Refer to Bulletin PST 101, Farmers, for more information.

Select ONE statement below that explains			DOCUMENTS TO ATTACH
why you are cl	laiming a refund ( <i>check ( √ )</i> o	one only)	(see <b>Page 2</b> for explanation of documentation)
	S – I use land outside of BC for a qualifyin vious calendar year ( <i>check (√ ) one</i> ):	g agricultural use under the	
if the area of land is less to qualifying use of the land	than 0.8 hectares, earned at least \$10,000	in gross income from the	
if the area of land is 0.8 he gross income from the qua	1, 2, 4		
use of the land that is at le	ore than 4 hectares, earned gross income feast the total of \$2,500 plus 5% of the assest he purpose of property taxation, in the jurisc	sed value of the area of land in	
Refer to Bulletin PST 101, Fan	mers, for more information.		
in the immediately preceding ca	m a qualifying commercial fisher as defined alendar year, from commercial fishing in wa or at least 51% of my total gross income. nformation.	aters in or adjacent to BC, at	1, 4, 5
6. AQUACULTURISTS – I am a q or more aquaculture licences is under those licences, I either (comproduced primary aquaculture calendar year with a gross			
market value of at least \$7  the calendar year ir  in one of the 4 calendar aquaculture licence	n which I was last issued an aquaculture licendar years after the calendar year in which	cence, or	1, 4, 6
PART E - REFUND CLAIM SCHEDULE			
<ul> <li>List all invoices in date order.</li> <li>Include copies of all invoices (do r</li> <li>If you require more space, please</li> </ul>	not use staples). see the ministry website for the Refu	und Claim Schedule template ava	ailable in <b>Excel</b> .
TRANSACTION DATE YYYY / MM / DD NAME OF SELLER OR LESS	OR DESCRIPTION OF ITEM / SERVICE	DESCRIPTION OF HOW THE ITEM / SERVICE IS USED	AMOUNT OF PST CLAIMED
			5
			\$
			Б
			Б
			\$
PART F – APPLICANT CERTIFICATION			
	ceive a credit or refund from the seller o vill not claim a credit on a <i>PST Return</i> fo		
I certify that all information provided of and belief. I acknowledge that any fa to two years.	on this form and on the attached docume alse information may result in prosecution	ents is true and correct to the best n, a fine up to \$10,000, and/or imp	of my knowledge risonment for up
	to exchange information with me using	g electronic media such as CDs	or DVDs.
SIGNATURE OF SIGNING AUTHORITY	NAME OF SIGNING AUTHORITY (print or type)	TITLE	DATE SIGNED YYYY / MM / DD
Y			

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