



INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND – GENERAL

under the Provincial Sales Tax Act

GENERAL INFORMATION

Complete this form to claim a refund of provincial sales tax (PST) or municipal and regional district tax (MRDT).

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

- exempt items for qualifying farmers, aquaculturists or fishers ([FIN 355/FAF](#)),
- fossil fuel combustion systems or heat pumps ([FIN 355/FFHP](#)),
- 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](#)),
- production machinery and equipment ([FIN 355/PME](#)), or
- a Special Event Permit ([FIN 355/SEP](#))

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

- the form is incomplete, or
- 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 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 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](#), Energy, Energy Conservation and the ICE Fund Tax 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 [Excel](#).

In addition to the above schedule, each application must be supported by legible copies of **all** invoices, receipts and/or bills of sale to support your claim. Do not submit original documents with your application.

Include any other relevant documents to support the reason for your claim. For example, if you are purchasing goods for resale, include resale invoices; for goods shipped outside the province, include bills of lading and/or export documents.

When reviewing your claim, we may ask you to provide additional supporting documentation. We may also ask you to include proof of payment, such as credit or debit card statements, or a statement of account from the seller showing payment of the invoice. Payment details from your own accounting records (e.g. your cash and accounts payable journals) are not accepted as proof of payment. If you do not provide additional supporting documentation or proof of payment on request, we may not be able to approve your application.

Note: Electronic Funds Transfer documents and third-party payment system documents must show the name of the payee.

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. 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.

To indicate that you authorize the ministry to exchange information with you using electronic media, check the applicable box.

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
Refund 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: 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"/> Refund claim schedule is completed and enclosed. | 9 |
| <input type="checkbox"/> Copies of all invoices are enclosed (including resale invoices, if applicable). | 9 |
| <input type="checkbox"/> Copies of 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

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 section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Director, Policy, Rulings and 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)

PST

4 MAILING ADDRESS (include street or PO box)

CITY

PROVINCE

POSTAL CODE

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
YYYY / MM / DD

TO
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 in date order.
- Enclose copies of all invoices, including copies of **resale invoices**, if applicable (do not use staples).
- If you require more space, please see the [ministry website](#) for the Refund Claim Schedule template available in **Excel**.

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 USBs.

SIGNATURE OF SIGNING AUTHORITY

NAME OF SIGNING AUTHORITY

TITLE

DATE SIGNED
YYYY / MM / DD**X**