

**INSTRUCTIONS FOR COMPLETING THE APPLICATION  
FOR REFUND OF PROVINCIAL SALES TAX (PST)  
PRODUCTION MACHINERY AND EQUIPMENT**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 for the purchase or lease of production machinery or equipment by eligible persons for exempt purposes **after March 31, 2013**.

To claim a refund of PST for any other reason, you must use the appropriate refund application form. For example, to claim a refund of PST paid on goods incorporated into other goods for resale or work-related safety equipment, complete the *Application for Refund – General (PST)* (**FIN 355**). All forms can be found under **Forms** on our website at [gov.bc.ca/pst](http://gov.bc.ca/pst)

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.

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

Although detailed information is found in the following Bulletins, the final determination of whether a person or good qualifies for a refund lies with the *Provincial Sales Tax Act* (the Act).

**ELIGIBLE PERSONS**

**MANUFACTURING:** For exemption qualifications, refer to **Bulletin PST 110**, *Production Machinery and Equipment Exemption*.

**OIL AND GAS:** For exemption qualifications, refer to **Bulletin PST 113**, *Oil and Gas Industry – Producers and Processors*, **Bulletin PST 114**, *Oil and Gas Industry – Exploration, Discovery and Development*, **Bulletin PST 115**, *Oil and Gas Industry – Service Providers and Contractors*.

**MINING:** For exemption qualifications, refer to **Bulletin PST 111**, *Mining Industry*.

**LOGGING:** For exemption qualifications, refer to **Bulletin PST 112**, *Logging Industry*.

**SOFTWARE DEVELOPERS:** For exemption qualifications, refer to **Bulletin PST 110**, *Production Machinery and Equipment Exemption*.

**LOCAL GOVERNMENTS:** For exemption qualifications, refer to **Bulletin PST 110**, *Production Machinery and Equipment Exemption*.

**EXEMPT PURPOSES**

Machinery and equipment (including parts, materials and services for machinery and equipment) used primarily and directly to:

- manufacture tangible personal property (goods) for sale or own use within the qualifying part of a manufacturing site
- develop software for sale or own use within the qualifying part of a manufacturing site
- extract or process minerals for sale or own use within the qualifying part of a mine site
- extract or process oil and natural gas for sale or own use within the qualifying part of a processing plant or well site
- generate electricity
- provide qualifying manufacturing services to a qualifying manufacturer
- provide qualifying manufacturing services or extraction or processing services to a qualifying mine operator or oil and gas producer

Machinery and equipment (including parts, materials and services for machinery and equipment) used exclusively and directly in:

- pollution control or waste management by a qualifying person
- exploration, discovery or development of petroleum and natural gas deposits (prescribed machinery and equipment only)
- exploration and development of mineral deposits
- geophysical surveying (prescribed machinery and equipment only)
- logging

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

Enter the current full 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.

**Part E – Refund Claim Schedule****Item 8**

Each application must include a detailed listing of all items for which you are claiming a refund. The listing must, for each invoice, identify the transaction date, invoice number, name of the seller or lessor, a description of the item/service, a description of the production machinery or equipment receiving the part or service (if applicable) and the amount of PST paid.

If your claim is for multiple items and you require more space, please use either:

- the *Refund Claim Schedule* in **Excel**, available on the ministry website, or
- a schedule that includes all of the required details.

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.

**Part F – Applicant Certification****Item 9**

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 signing 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 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  
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](http://gov.bc.ca/pst)

Toll-free in Canada: 1 877 388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

**CHECKLIST OF REQUIREMENTS**

Reference Item  
on Form

<input type="checkbox"/>	Application is in the legal name of the applicant.	<b>1</b>
<input type="checkbox"/>	Address is the complete mailing address of the applicant.	<b>4</b>
<input type="checkbox"/>	Total refund amount is provided.	<b>6</b>
<input type="checkbox"/>	Claim period is provided.	<b>7</b>
<input type="checkbox"/>	Refund claim schedule is completed and enclosed.	<b>8</b>
<input type="checkbox"/>	Copies of all invoices, receipts and/or bills of sale are enclosed.	<b>8</b>
<input type="checkbox"/>	Eligibility check box has been selected in Part F, Applicant Certification.	<b>9</b>
<input type="checkbox"/>	Signed by an authorized signing authority.	<b>9</b>



APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) PRODUCTION MACHINERY AND EQUIPMENT

under the Provincial Sales Tax Act

FOR PST PAID AFTER MARCH 31, 2013

INSTRUCTIONS:

- Complete this form IN FULL to apply for a refund of PST as an eligible purchaser 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 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 (include street or PO box)
5 CONTACT NAME
PST
CITY PROVINCE POSTAL CODE
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

PART E - REFUND CLAIM SCHEDULE

8 If you require more space, please see the ministry website for the Refund Claim Schedule template available in Excel. Please include copies of all invoices, receipts and/or bills of sale (do not use staples).

Table with 5 columns: TRANSACTION DATE (YYYY / MM / DD), NAME OF SELLER OR LESSOR, DESCRIPTION OF ITEM / SERVICE, DESCRIPTION OF MACHINERY OR EQUIPMENT, AMOUNT OF PST CLAIMED

**PART F – APPLICANT CERTIFICATION (see Page 1 for information on eligibility to claim this refund)**

**9 I certify that (check (✓) one):**

- I am a manufacturer, as defined under the Act, of \_\_\_\_\_  
(type of goods manufactured)
- I regularly engage in logging, as defined under the Act, for commercial purposes
- I regularly engage in exploration or discovery of petroleum or natural gas, or of coal or mineral deposits for commercial purposes, as defined under the Act
- I represent a local government or eligible local government corporation that qualifies for the production machinery and equipment exemption for power generation activities under the Act
- I am a oil and gas producer, as defined under the Act
- I am a software developer, as defined under the Act
- I am a mine operator, as defined under the Act
- I am a service provider, as described under the Act, to a manufacturer, oil and gas producer or mine operator.

I certify that the production machinery, equipment, parts, materials or related services described above are obtained for an **exempt purpose** as described under the Act (see [Page 1](#)).

I am aware that if there is any change to the use of an item that has been exempted from tax to a use that does not qualify for the exemption, tax is payable as prescribed under the Act.

I certify that I have not and will not receive a credit or refund from the seller for the items 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	NAME OF SIGNING AUTHORITY (please print)	TITLE	DATE SIGNED YYYY / MM / DD
<b>X</b>			