



The Provincial Sales Tax Act is the legal authority for BC provincial sales tax (PST). PST is different than the federal goods and services tax (GST). To register for the GST, please contact your nearest Canada Revenue Agency tax services office or visit their website at cra-arc.gc.ca or call toll-free 1 800 959-5525.

STEP 1 – Determine if you should be registered:

- You must register with the ministry if you regularly sell or lease taxable goods in BC, regularly provide four or more units of accommodation in BC or regularly provide legal services, related services, software or telecommunication services to a purchaser in BC.
You are not required to register with the ministry if you sell only non-taxable or exempt goods, you are a wholesale dealer and do not make retail sales, or you are a small seller.
If you are not required to register, you may voluntarily register, even if you are located outside BC, if you meet certain conditions.

Please note: applicants located outside Canada will need to complete a questionnaire or enter into an agreement with the ministry, or both, to complete the registration process.

For additional information, please see Bulletin PST 001, Registering to Collect.

STEP 2 – Complete this application in full and provide all required documentation. Incomplete information will delay the processing of your application. You can also apply online using eTaxBC at gov.bc.ca/etaxbc/logon

STEP 3 – Submit this application using one of the following methods:

By mail:

Ministry of Finance
PO Box 9435 Stn Prov Govt
Victoria BC V8W 9V3

By courier:

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

By fax:

250 356-2195

Or visit your nearest Service BC Centre. Locations can be found at servicebc.gov.bc.ca/locations

If you fax your application, please do not mail the original. If you mail or courier the completed form, please keep a photocopy for your records.

INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

Item 1 RETURN TO FORM

Select the type of ownership and enter full legal names. For example, if your business is a corporation under the Business Corporations Act or other legislation, enter that name as it appears on your incorporation certificate. Attach a separate page if necessary to capture all partners in a partnership.

If you do not hold a valid BC Driver's License, please provide a photocopy of a government issued ID.

Item 2 RETURN TO FORM

A Business Number (BN) is a unique 9-digit number provided by Canada Revenue Agency (CRA) to identify your business by various government agencies. If you do not have a BN, the ministry will obtain one from CRA for you as part of the PST registration process.

Item 3 RETURN TO FORM

PST is generally payable on any assets (e.g. furniture, tools, equipment, machinery, vehicles, etc.) that are included in the purchase of a business.

Item 4 RETURN TO FORM

Describe the type of business, primary nature of your business, and taxable sales, leases or services that you will be providing in BC.

Example - Hairdresser

Type of business: Service
Primary nature: hairdressing
Taxable goods: shampoo

Example - Hardware store

Type of business: Retail
Primary nature: hardware
Taxable goods: tools, supplies, rentals

If you do not know your North American Industry Classification System (NAICS) code, please look it up at naics.com/search

**Item 5** [RETURN TO FORM](#)

Direct sellers generally distribute their exclusive product to purchasers through independent sales contractors who solicit orders and deliver merchandise directly to purchasers in their homes instead of through a fixed retail outlet (see **Bulletin PST 004**, *Direct Sellers and Independent Sales Contractors*).

**Item 6** [RETURN TO FORM](#)

Provide the total number of units you will be offering to the public in BC. Accommodation is subject to PST at the following or similar types of establishments if you offer four or more units:

- hotels, motels, resorts or cabins,
- lodging, boarding or rooming houses, or bed and breakfast establishments,
- hostels or dormitories,
- boats or ships moored at one location for the duration of the guests' stay, or
- vacation rentals (chalets, condominiums, cabins, etc. on behalf of private owners).

For more information on offering accommodation, see **Bulletin PST 120**, *Accommodation*.

**Item 7** [RETURN TO FORM](#)

Software includes programs in an intangible format, such as application software, system software, video games and mobile device apps. This does not include software sold on a CD, DVD, or other tangible medium.

Telecommunication services include services used on an electronic device ordinarily situated in BC, such as telephone, fax, TV, radio, internet access, email and text messaging services. They also include downloads of audio books, music, ringtones, audio programs, TV programs, movies and other videos.

**Item 8** [RETURN TO FORM](#)**Required Documentation for Liquor Vendors**

- If you are **purchasing** the business, attach a copy of the signed bill of sale or purchase agreement.
- If you are **leasing** the business premises, attach a signed copy of the lease agreement to show you have the legal right to operate in that location.
- If you are **operating** the business, attach a management/operator agreement if you do not own the business and are only responsible for management and operations.

If you have more than one liquor license number, please provide all the numbers on a separate sheet if necessary, or include the numbers with a list of locations for Item 11 below (if you have more than one location).

If you have questions regarding your liquor license application, please contact the Liquor Control and Licensing Branch toll-free at **1 866 209-2111** or visit their website at [pssg.gov.bc.ca/lclb](http://pssg.gov.bc.ca/lclb)

**Item 9** [RETURN TO FORM](#)

Please provide your motor dealer number. You will require a motor dealer number before a PST registration number can be issued. If you have any questions, please contact the Motor Vehicle Sales Authority of British Columbia toll-free at **1 877 294-9889** or visit their website at [mvsabc.com](http://mvsabc.com)

**Item 10** [RETURN TO FORM](#)

If you sell tobacco products at retail, you must hold a valid *Tobacco Retail Authorization* (TRA) certificate. To apply for a TRA certificate, you need to complete an *Application for Tobacco Retail Authorization* (**FIN 254**).

**Item 11** [RETURN TO FORM](#)

If you are operating more than one location and would like separate accounts for each location, you must submit a separate *Application for Registration for Provincial Sales Tax (PST)* (**FIN 418**) for each location. In this case, you will file multiple PST returns each reporting period, one for every location you register.

**Item 12** [RETURN TO FORM](#)

Total annual Canadian sales is the **total** taxable, non-taxable and exempt sales and leases, both **in and out of BC**. If you have been carrying on business in Canada for at least 12 months, state your total annual sales/leases; otherwise, indicate your estimated total annual Canadian sales/leases if you have been operating less than 12 months.

You must provide your estimated monthly PST **taxable** sales/leases/services **in BC** to determine your filing frequency.

If your total annual Canadian sales/leases are \$1.5 million or more, you are required to file tax returns and remit PST electronically. The ministry will notify you on how to proceed. If your total annual sales/leases are not \$1.5 million or more and you wish to file tax returns and remit PST electronically, please go to **eTaxBC** at [gov.bc.ca/etaxbc/logon](http://gov.bc.ca/etaxbc/logon)

**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)

Or see **Bulletin PST 001**, *Registering to Collect PST*.

You can access all bulletins online at [gov.bc.ca/pst](http://gov.bc.ca/pst) and go to Publications.



APPLICATION FOR REGISTRATION FOR PROVINCIAL SALES TAX (PST)

under the Provincial Sales Tax Act

GENERAL INSTRUCTIONS

- Read Pages 1 and 2 before completing this form.
When completing this form, select ? for detailed instructions.
Please complete the form IN FULL.
Attach additional sheets if more space is required.

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, and with respect to the retailers who sell tobacco and/or coloured fuel, the Tobacco Tax Act and the Motor Fuel Tax Act, under the authority of section 26(a) of the FOIPPA. Questions about the collection, use or disclosure of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V7 (telephone: toll-free at 1 877 388-4440).

BUSINESS INFORMATION

1 TYPE OF OWNERSHIP AND NAME - SELECT (✓) ONE ONLY ?
CORPORATION
SOLE PROPRIETOR
PARTNERSHIP (list all partners)
SOCIETY OR ASSOCIATION
OTHER
NAME
LAST NAME FIRST NAME MIDDLE NAME
INCORPORATION NUMBER (if not a BC corporation, provide copy of Certificate of Incorporation)
DRIVER'S LICENCE / BCID NUMBER

NAME UNDER WHICH BUSINESS IS CONDUCTED
FIRM NAME (if different from above; list all firms)
FIRM NUMBER (if applicable)

ARE YOU REGISTERING A FOREIGN COMPANY? IF YES, ENTER THE COUNTRY
INCORPORATION NUMBER (provide copy of Certificate of Incorporation)

2 DO YOU HAVE A BUSINESS NUMBER (BN)? IF YES, ENTER THE 9-DIGIT BUSINESS NUMBER

IF YOU WERE PREVIOUSLY REGISTERED, PLEASE PROVIDE YOUR PREVIOUS BUSINESS NAME
PREVIOUS REGISTRATION NUMBER

ADDRESS, CONTACT AND BANKING INFORMATION

LOCATION OF BUSINESS (include street, city, province/state and country)
POSTAL / ZIP CODE

BUSINESS MAILING ADDRESS (if different from location address above; include street or PO box, city, province/state and country)
POSTAL / ZIP CODE

BUSINESS CONTACT NAME
CONTACT TELEPHONE NUMBER
BUSINESS FAX NUMBER

EMAIL ADDRESS
WEBSITE ADDRESS

FINANCIAL INSTITUTION NAME
ADDRESS (include street, city, province/state and country)
POSTAL / ZIP CODE

**ASSETS**

**3** IF YOU ARE PURCHASING THE BUSINESS, DID YOU PURCHASE ASSETS (excluding inventory)?  YES  NO **?** IF YES, PROVIDE NAME AND ADDRESS OF SELLER(S): \_\_\_\_\_ PST REGISTRATION NUMBER OF SELLER(S) (if known) \_\_\_\_\_

IF YOU ARE REGISTERING A NEW BUSINESS, PROVIDE A DESCRIPTION OF YOUR BUSINESS ASSETS BELOW (e.g. furniture, tools, equipment, machinery, vehicles, etc.) **ATTACH A SEPARATE PAGE IF NECESSARY**

DESCRIPTION OF ASSETS	WHERE PURCHASED (✓)		PURCHASE PRICE (\$)	BC SALES TAX PAID	
	WITHIN BC	OUTSIDE BC		YES (✓)	NO

ARE YOU LEASING TAXABLE ASSETS, E.G. FURNITURE AND EQUIPMENT (excluding land and buildings)?  YES  NO  
 IF YES, PROVIDE NAME, ADDRESS AND PST REGISTRATION NUMBER OF LESSOR(S) (if known) \_\_\_\_\_

**NATURE OF BUSINESS**

**4** TYPE OF BUSINESS **?**  RETAIL  WHOLESALE  MANUFACTURING  RENTAL/LEASE  SERVICE  ACCOMMODATION  OTHER: \_\_\_\_\_

DESCRIBE THE PRIMARY NATURE OF YOUR BUSINESS (e.g. hardware, automotive repair, hotel) \_\_\_\_\_ NAICS CODE (if known) \_\_\_\_\_

DESCRIBE THE TAXABLE GOODS AND/OR SERVICES YOU WILL BE SELLING/PROVIDING \_\_\_\_\_ **5** ARE YOU A DIRECT SELLER? **?**  YES  NO

**6** IF YOU OFFER ACCOMMODATION, WHAT BEST DESCRIBES YOUR BUSINESS? **?**  VACATION RENTAL  HOTELS  MOTELS  RESORTS  BED AND BREAKFAST  COTTAGES/CABINS  OTHER: \_\_\_\_\_ NUMBER OF UNITS OF ACCOMMODATION AVAILABLE \_\_\_\_\_

**7** WILL YOU BE SELLING SOFTWARE AND/OR TELECOMMUNICATION SERVICES? **?**  YES  NO

**8** WILL YOU BE SELLING LIQUOR? **?**  YES  NO IF YES, WHAT BEST DESCRIBES YOUR BUSINESS?  PURCHASING  LEASING  OPERATING LIST YOUR LIQUOR LICENCE NUMBER (if more than one, list ALL) \_\_\_\_\_

**9** WILL YOU BE SELLING AND/OR LEASING MOTOR VEHICLES? **?**  YES  NO IF YES, PROVIDE YOUR MOTOR DEALER NUMBER \_\_\_\_\_

WILL YOU BE SELLING OR LEASING BOATS?  YES  NO **10** WILL YOU BE SELLING TOBACCO? **?**  YES  NO If YES, please ensure you have a Tobacco Retail Authorization

**11** NUMBER OF LOCATIONS IN BC – If more than one, list ALL on a separate sheet. If you would like a separate PST account for each location, see Item 11 on Page 2. **?** IF NO LOCATIONS IN BC, DO YOU HOLD INVENTORY IN BC?  YES  NO IF YOU OPERATE ON A SEASONAL BASIS, PLACE AN 'X' IN THE BOX FOR EACH MONTH WHEN YOU WILL BE OPERATING

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
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DATE BUSINESS WILL START MAKING TAXABLE SALES / LEASES / SERVICES: YYYY / MM / DD **12** TOTAL ANNUAL CAD SALES (if in business 12 months or more) \$ \_\_\_\_\_ TOTAL ESTIMATED ANNUAL CAD SALES (if in business less than 12 months) \$ \_\_\_\_\_ ESTIMATED MONTHLY TAXABLE SALES / LEASES / SERVICES IN BC \$ \_\_\_\_\_

**CERTIFICATION**

By completing this document, you are certifying that all the information it contains is complete and correct. You are advised that false information may result in penalties and/or prosecution.  
 NAME (please print) \_\_\_\_\_ TITLE / POSITION IN COMPANY \_\_\_\_\_

IF YOU ARE A THIRD PARTY, ARE YOU AUTHORIZED TO SUBMIT THIS APPLICATION ON BEHALF OF THE BUSINESS?  YES  NO **ALL THIRD PARTIES MUST PROVIDE THE FOLLOWING:** RELATIONSHIP TO APPLICANT \_\_\_\_\_ TELEPHONE NUMBER ( ) \_\_\_\_\_

SIGNATURE \_\_\_\_\_ DATE SIGNED YYYY / MM / DD **OFFICE USE ONLY** REFERENCE NUMBER \_\_\_\_\_