



BRITISH
COLUMBIA

Ministry of
Finance

MUNICIPAL AND REGIONAL DISTRICT TAX RETURN

under the *Provincial Sales Tax Act*

Business Number	
Registration Number	PST
DUE DATE	
Period Covered	

Questions?

If you need assistance completing this form, see the [Guide to Completing the Municipal and Regional District Tax Return](#). The guide is available online at gov.bc.ca/pst (under [Report & Pay](#)) or from your local [Service BC Centre](#).

Call us toll-free in Canada at 1 877 388-4440 or email us at CTBTaxQuestions@gov.bc.ca

Filing and Payment Options

eTaxBC: File your tax returns (including "NIL" returns), make payments, manage your accounts and more online at gov.bc.ca/etaxbc/myaccount

Internet Banking: Check with your financial institution to see if you can make payments online through their website. If you make your tax return payment using this method, you must send us your tax return separately.

Mail: Send the Remittance Form, your payment and any required documentation to: The Director, Provincial Sales Tax, PO Box 9443 Stn Prov Govt, Victoria BC V8W 9W7

In person: Service BC Centres will accept tax returns and payments by cash, cheque or debit. Most financial institutions will only accept payments; you must send us your tax return separately.

NO MRDT Collectable in this Period? You Must Still File a "NIL" Return.

To Avoid Penalty and Interest

Returns and payments must be:

- received and dated on or before the due date, or
- if mailed, postmarked on or before the due date. In the case of metered mail, the federal postmark will be used to determine if the return is on time.

In all cases, payments must be negotiable on or before the due date.

If you do not receive a tax return for a reporting period, you still must pay your taxes by the due date. Provide all information normally provided on the return. A blank form is available on our website.

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, use or disclosure 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).

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DETACH HERE AND FORWARD WITH YOUR PAYMENT



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LEGAL BUSINESS NAME

For Office Use

Business closed permanently or temporarily?

Please complete and send us a [FIN 357](#), *Request to Close Provincial Sales Tax Account*. The form is available online at gov.bc.ca/pst (under [Forms](#)).

NO MRDT Collectable in this Period? You must still file a "NIL" return. See options above.

Remittance Form

MUNICIPAL AND REGIONAL DISTRICT TAX (MRDT) RETURN

Business Number	
Registration Number	PST
DUE DATE	
Period Covered	
ENTER AMOUNT PAID	

Make cheque or money order payable to the Minister of Finance

(OVER)



STEP 1	Total Accommodation Sales (excluding taxes) Enter your taxable, non-taxable and exempt sales in Box A. <div></div> A
STEP 2	MRDT Collectable on Sales No commission is allowed for the collection of the municipal and regional district tax. Enter all MRDT that you have collected or have levied but not collected (e.g. credit sales) in Box B. <div></div> B
STEP 3	Adjustments Unauthorized or unsupported adjustments claimed will be disallowed. You must keep documentation supporting each adjustment for audit purposes. You must provide the documentation on request. MRDT on Bad Debt Write-Off <div></div> C MRDT on Amounts Refunded or Credited to Customers <div></div> D Total Adjustments = <div>C + D = E</div> <div>E</div>
STEP 4	Total Amount Due (Enter the amount paid on front of Remittance Form) Make cheque or money order payable to the Minister of Finance . A \$30 fee will be charged for dishonoured payments. <div></div> <div>B - E = F</div> <div>F</div>

FILL IN REMITTANCE FORM BELOW WITH INFORMATION FROM THE WORKSHEET

REMITTANCE FORM
Municipal and Regional District Tax (MRDT) Return

Amended

Total Accommodation Sales (excluding taxes)	Box A
MRDT Collectable on Sales	Box B
MRDT on Bad Debt Write-Off	Box C
MRDT on Amounts Refunded/ Credited to Customers	Box D
Total Adjustments	Box E
Total Amount Due	Box F