



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](#))

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 (see the Checklist of Requirements on [Page 2](#)), or
- you have claimed an excessive number of ineligible items.

We must receive your refund application within four years from the date you paid the tax. We 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 you are applying as a corporation, enter the name as it appears on the incorporation certificate. If you are applying as a sole proprietorship, the legal name is the name of the individual who owns the business.

If you are applying as an individual or sole proprietorship, include a copy of your photo ID as evidence to support your legal name (e.g. a copy of your driver’s licence, passport or other government issued ID). If you are a corporation not registered in B.C., submit a copy of your incorporation certificate.

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 we have 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.
- See [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 or utility bills or both.
- 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 use the [Refund Claim Schedule Excel template](#) available on our website.

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.

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

If you do not provide additional supporting documentation or proof of payment on request, your refund request may be disallowed.

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 by a signing authority or is signed by a third party (such as an external accountant, bookkeeper or consultant) will be returned.

SUBMITTING YOUR APPLICATION

Do not submit original documents with your application. Ensure copies are legible.

Your application and attached documents (do **not** use staples) can be mailed or couriered to:

Mailing Address

Ministry of Finance
Refund Section
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

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 a 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 - Include a copy of your identification if required. See Page 1 for details.
2 BUSINESS NUMBER (if applicable)
3 PST NUMBER (if applicable)
4 MAILING ADDRESS (include street or PO box)
5 CONTACT NAME

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 TO
YYYY / MM / DD 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 use the [Refund Claim Schedule Excel template](#) available on our website.

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 the information I have provided is true and complete. I acknowledge that providing false or incomplete information may result in penalties, fines and/or imprisonment.

SIGNATURE OF SIGNING AUTHORITY X	NAME OF SIGNING AUTHORITY	TITLE	DATE SIGNED YYYY / MM / DD
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