



INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) QUALIFYING FARMERS, AQUACULTURISTS, FISHERS

under the Provincial Sales Tax Act

GENERAL INFORMATION

Complete this form to claim a refund of provincial sales tax (PST) paid on exempt items for qualifying farmers, aquaculturists or fishers.

To claim a refund of PST for any other reason, you must use the appropriate refund application form. All forms can be found under **Forms** on our website at gov.bc.ca/pst.

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

- the form is incomplete
- the form is not in the full current legal name of the applicant
- the required documents are not provided (see 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.

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.

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 the first and last invoices for which you are claiming a refund.

Item 8

Select the **one** statement that explains why you are claiming a refund. For details on qualifying farmers, aquaculturists or fisher exemptions and refunds, see the following bulletins:

- **Bulletin PST 101**, Farmers
- **Bulletin PST 102**, Commercial Fishers
- **Bulletin PST 103**, Aquaculturists

You must include other relevant documents with your application (see **Page 2** for more details).

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, use the **Refund Claim Schedule Excel template** available on our website.

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 to sign on behalf of the corporation or society.

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.

EXPLANATION OF DOCUMENTS TO ATTACH

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

1. A copy of the invoice(s) showing a description of the item(s) purchased, date of purchase, name of seller and the purchase price.
2. A copy of your British Columbia Property Assessment Notice showing you are an owner (as defined under the Assessment Act) or a copy of the lease if you are a lessee of land classified as farm land. If you are an out-of-province farmer, provide a copy of your property assessment notice for your land used for a farm purpose.
3. A copy of your BC Farmer Identity Card issued by the BC Agriculture Council, if applicable.
4. Provide documentation (e.g. T4F, fish slips, income statements, income tax records) that proves you earned at least the following in gross income from qualifying activities in the previous calendar year:
 - \$2,500 – beekeepers, or mushroom, egg, hog, poultry, rabbit or fur farmers (see [Page 3](#) for details)
 - \$2,500 – First Nations farmers, as described in [Bulletin PST 101](#), Farmers (see [Page 3](#) for details)
 - \$2,500 to \$10,000 – out-of-province farmers (see [Page 4](#) for details)
 - \$7,500 – aquaculturists (see [Page 4](#) for details)
 - \$10,000 or 51% of your total gross income – fishers (see [Page 4](#) for details)
5. A copy of your Commercial Fishers Licence issued under the Fisheries Act (Canada).
6. A copy of your Aquaculture Licence.
7. 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.

SUBMITTING YOUR APPLICATION

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.

AFTER YOU APPLY

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.

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 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"/> | Reason for refund is selected. | 8 |
| <input type="checkbox"/> | Required documents are enclosed. | 8 |
| <input type="checkbox"/> | Copies of all invoices are enclosed. | 9 |
| <input type="checkbox"/> | Refund claim schedule is completed and enclosed. | 9 |
| <input type="checkbox"/> | Signed by a signing authority. | 10 |



APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) QUALIFYING FARMERS, AQUACULTURISTS, FISHERS

under the Provincial Sales Tax Act

INSTRUCTIONS:

- Complete this form IN FULL to apply for a refund of PST on exempt items for qualifying farmers, aquaculturists or fishers 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 2 for details

2 BUSINESS NUMBER (if applicable)

3 PST NUMBER (if applicable)

PST

4 MAILING ADDRESS (include street or PO box number)

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

Select ONE statement below that explains why you are claiming a refund (check (✓) one only)

DOCUMENTS TO ATTACH (see Page 2 for explanation of documentation)

1. FARMERS WITH FARM LAND - I own or lease land classified as farm land under the Assessment Act of B.C. For more information, see Bulletin PST 101, Farmers.

1, 2, 3, 7

OTHER FARMERS - You do not own or lease or operate a farm on land classified as a farm under the Act but may be eligible for certain tax exemptions as an Other Farmer if you meet 2, 3, or 4 below.

2. BEEKEEPERS, OR MUSHROOM, EGG, HOG, POULTRY, RABBIT OR FUR FARMERS - I own or lease land and use less than 0.8 hectares of that land for one or more qualifying activities and earned at least \$2,500 in gross income from those activities in the previous calendar year. For more information, see Bulletin PST 101, Farmers.

1, 2, 3, 4, 7

3. FIRST NATIONS FARMERS - I am a First Nations individual as defined under the Act who is using First Nations land as defined under the Act, for a qualifying agricultural use under the Assessment Act, and earned in the previous calendar year, at least \$2,500 in gross income from the qualifying use of the land. For more information, see Bulletin PST 101, Farmers.

1, 2, 3, 4, 7

Select ONE statement below that explains why you are claiming a refund (check (✓) one only)

DOCUMENTS TO ATTACH
(see [Page 2](#) for explanation of documentation)

4. OUT-OF-PROVINCE FARMERS – I use land outside B.C. for a qualifying agricultural use under the Assessment Act, and in the previous calendar year (**check (✓) one**):

if the area of land is less than 0.8 hectares, earned at least \$10,000 in gross income from the qualifying use of the land

if the area of land is 0.8 hectares or more but not more than 4 hectares, earned at least \$2,500 in gross income from the qualifying use of the land

if the area of the land is more than 4 hectares, earned gross income from the qualifying agricultural use of the land that is at least the total of \$2,500 plus 5% of the assessed value of the area of land in excess of 4 hectares, for the purpose of property taxation, in the jurisdiction in which the land is located

For more information, see [Bulletin PST 101](#), Farmers.

1, 2, 4, 7

5. COMMERCIAL FISHERS – I am a qualifying commercial fisher as defined under the Act and received, in the immediately preceding calendar year, from commercial fishing in waters in or adjacent to B.C., at least \$10,000 in gross income, or at least 51% of my total gross income.

For more information, see [Bulletin PST 102](#), Commercial Fishers.

1, 4, 5, 7

6. AQUACULTURISTS – I am a qualifying aquaculturist and carry on an aquaculture business and hold one or more aquaculture licences issued under either the BC Fisheries Act or the Fisheries Act (Canada) and, under those licences, I either (**check (✓) one**):

produced primary aquaculture products at my place of production during the immediately preceding calendar year with a gross market value of at least \$7,500, or

reasonably expect to produce primary aquaculture products at my place of production with a gross market value of at least \$7,500 in:

- the calendar year in which I was last issued an aquaculture licence, or
- in one of the 4 calendar years after the calendar year in which I was last issued an aquaculture licence.

For more information, see [Bulletin PST 103](#), Aquaculturists.

1, 4, 6, 7

PART E – REFUND CLAIM SCHEDULE

- 9**
- List all invoices in date order.
 - Include copies of all invoices (do **not** use staples).
 - If you require more space, 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	NAME OF SIGNING AUTHORITY	TITLE	DATE YYYY / MM / DD
X			