



# INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF PROVINCIAL SALES TAX – FOSSIL FUEL COMBUSTION SYSTEM OR HEAT PUMP

under the Provincial Sales Tax Act

## GENERAL INFORMATION

Complete this form to claim a refund of provincial sales tax (PST) paid on a fossil fuel combustion system or heat pump. For definitions and additional information on eligibility, see [Notice 2022-003](#), Provincial Sales Tax on Fossil Fuel Combustion Systems and Heat Pumps.

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 [Part D](#) of the application and the Checklist of Requirements on [Page 4](#) for details).

An application for refund of PST paid on fossil fuel combustion system(s) must be received by us within four years from the date you paid the PST.

An application for refund of PST on heat pumps must be received by us **on or before April 1, 2026**.

## WHO SHOULD USE THIS FORM?

1. Contractors applying for a refund of 5% PST paid on the purchase price of a fossil fuel combustion system if:

- you have purchased or received, or sent or brought the system(s) into B.C., on or after April 1, 2022,
- you have a written agreement with your customer dated before February 23, 2022 to affix or install the system(s), and
- you paid 12% PST on the purchase price of the system(s).

2. Contractors applying for a refund of 7% PST paid on the purchase price of a heat pump if:

- you purchased or received, or sent or brought the heat pump(s) into B.C., before April 1, 2022, and
- you affixed or installed the heat pump(s) on or after April 1, 2022.

3. Customers applying for a refund of 5% PST paid on the purchase price of a fossil fuel combustion system if:

- you have an agreement with your contractor that you pay the PST,
- you have a written agreement with your contractor dated before February 23, 2022 to affix or install the system(s),
- your contractor purchased or received, or sent or brought the system(s) into B.C., on or after April 1, 2022, and
- you paid 12% PST on the purchase price of the system(s).

4. Customers applying for a refund of 7% PST paid on the purchase price of a heat pump if:

- you have an agreement with your contractor that you pay the PST,
- your contractor purchased or received, or sent or brought the heat pump(s) into B.C., before April 1, 2022, and
- your contractor affixed or installed the heat pump(s) on or after April 1, 2022.

**Note:** Contractors cannot claim a refund if the agreement states your customer will pay the PST.

## 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 nine-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 or a refund decision letter, or both 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 – Reason for Refund

### Item 6

Indicate your reason(s) for claiming a refund by **checking all boxes that apply in the Reason for Refund column**. For additional details on eligibility, see [Notice 2022-003](#), Provincial Sales Tax on Fossil Fuel Combustion Systems and Heat Pumps.

### Item 7

For each contract, attach all required documents. See explanation of document numbers on [Page 5](#).

### Item 8

Provide a written statement certifying why you are entitled to a refund of PST.

## Part E – Refund Claim Schedule

### Item 9

Each application must include a detailed listing of each contract for which you are claiming a refund. If you require more space, use either:

- the [Refund Claim Schedule Excel template](#), available on our website, or
- a schedule that includes all the required details.

For each contract, identify:

- the contract date,
- your role as either a contractor or customer,
- the date the contractor purchased or received, or sent or brought the system(s) or heat pump(s) into B.C., and
- the total PST you paid on systems or heat pumps for each contract.

**Line 1** Enter fossil fuel combustion system(s) or heat pump(s) at the top of each column as needed. If a contract includes affixing or installing both systems and heat pumps, enter the information in different columns.

**Line 2** Enter the contract date.

**Line 3** Enter your role in the transaction (contractor or customer).

**Line 4** Enter the date you (if you are a contractor) or your contractor (if you are a customer) purchased or received, or sent or brought the system(s) or heat pumps into B.C.

**Line 5** Enter the total PST paid on the system(s) or heat pump(s) for the contract.

**Line 6** Enter the rate used to calculate the eligible refund amount. For fossil fuel combustion systems, enter 5/12. For heat pumps, enter 1.0.

**Line 7** Enter the refund amount for the transaction by multiplying Line 5 by the rate entered in Line 6. For clarity, if you are completing the form manually for a fossil fuel combustion system transaction, multiply Line 5 by five and then divide by twelve. For heat pumps, multiply by one.

**Line 8** Enter the total dollar amount of your refund claim in column E. If you do not enter an amount, your application will be returned. We cannot issue a refund of less than \$10.

If you complete the form electronically, Lines 6, 7 and 8 are calculated automatically.

## 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, 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

Send the completed application, along with the supporting documentation (as indicated beside the Reason for Refund on [Pages 3 and 5](#)), 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, including 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](http://gov.bc.ca/pst)

**Toll free:** 1-877-388-4440

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



APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) FOSSIL FUEL COMBUSTION SYSTEM OR HEAT PUMP

under the Provincial Sales Tax Act

INSTRUCTIONS:

- Complete this form IN FULL to apply for a refund of PST paid on fossil fuel combustion system(s) or heat pump(s) 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 5 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 - REASON FOR REFUND - CHECK (✓) ALL APPLICABLE

Table with 2 columns: Reason for Refund (1-4) and Documents to Attach (see Page 5 for details). Includes checkboxes for contractor and customer applications for 5% and 7% PST refunds.

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 contracts in date order.  
 • If you require more space, use the [Refund Claim Schedule Excel template](#) available on our website.

1 Refund Type	FOSSIL FUEL COMBUSTION SYSTEM(S) (FFCS) OR HEAT PUMP(S)				
	A	B	C	D	E
2 Contract Date (YYYY/MM/DD)					
3 Your Role (Contractor or Customer)					
4 Date Contractor Purchased, Received, Sent, or Brought the System(s) or Heat Pump(s) into B.C. (YYYY/MM/DD)					
5 Total PST Paid on System(s) or Heat Pump(s)					
6 Refund Calculation Rate (see <a href="#">Page 2</a> for details)					
<b>7 REFUND AMOUNT</b> (Line 5 x Line 6)					
<b>8 TOTAL REFUND CLAIM</b> (sum of Columns A to E of Line 7)					

**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 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.

I authorize the Ministry of Finance to exchange information with me using electronic media such as a USB flash drive.

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

**CHECKLIST OF REQUIREMENTS**

**Reference  
Item on Form**

- Application is in the legal name of the applicant. **1**
- Address is the complete mailing address of the applicant. **4**
- Contact information is provided. **5**
- Reason for refund is provided. **6**
- Required documents** are attached. **7**
- Detailed explanation for requesting a refund is provided. **8**
- For each contract, specify fossil fuel combustion system(s) or heat pump(s); contract date; your role (customer or contractor); date contractor purchased or received, or sent or brought the system(s) or heat pump(s) into B.C.; total PST paid on system(s) or heat pump(s); and refund amount. **9**
- Total refund amount is provided in Column E of Part E. **9**
- Part E** – Refund Claim Schedule is completed or you have completed and attached a **Refund Claim Schedule Excel template**. **9**
- Signed by a signing authority. **10**

## DOCUMENTATION REQUIREMENTS

REASON FOR REFUND	DOCUMENTS TO ATTACH
Contractor Applying for a Refund of 5% PST Paid on Fossil Fuel Combustion System(s)	1, 2, 3, 4, 11
Contractor Applying for a Refund of 7% PST Paid on Heat Pump(s)	1, 2, 5, 7, 8, 11
Customer Applying for a Refund of 5% PST Paid on Fossil Fuel Combustion System(s)	2, 3, 6, 11
Customer Applying for a Refund of 7% PST Paid on Heat Pump(s)	2, 7, 9, 10, 11

### EXPLANATION OF DOCUMENT NUMBERS

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

- 1 A copy of the invoice showing payment, including any tax paid, by the real property contractor to a seller on the fossil fuel combustion system(s) or heat pump(s).
- 2 A copy of the bill of sale (i.e. a record of the transaction) showing payment, including any tax paid, by the customer to the real property contractor for the fossil fuel combustion system(s) or heat pump(s).
- 3 A copy of a written agreement dated before February 23, 2022, to supply and affix, or install, the fossil fuel combustion system(s). If you are a customer, the written agreement must indicate you have agreed to pay the PST to a real property contractor. For information on qualifying evidence for customers agreeing to pay PST, see [Bulletin PST 501](#), Real Property Contractors.
- 4 If not included in Document 1, documentation showing your purchase of the fossil fuel combustion system(s), or receipt of delivery of the system(s), or the date you sent or brought the system(s) into B.C., was on or after April 1, 2022.
- 5 If not included in Document 1, documentation showing your purchase of the heat pump(s), or receipt of delivery of the heat pump(s), or the date you sent or brought the heat pump(s) into B.C., was before April 1, 2022.
- 6 Documentation (e.g. contractor's proof of purchase) showing the real property contractor's purchase of the fossil fuel combustion system(s), or receipt of delivery, or the date the contractor brought or sent the system(s) into B.C., was on or after April 1, 2022.
- 7 A copy of a written agreement to affix or install the heat pump(s). If you are a customer, the written agreement must indicate you have agreed to pay the PST to a real property contractor. For information on qualifying evidence for customers agreeing to pay PST, see [Bulletin PST 501](#), Real Property Contractors.
- 8 Documentation showing you affixed or installed the heat pump(s) on or after April 1, 2022, or a written statement certifying you affixed or installed the heat pump(s) on or after April 1, 2022.
- 9 Documentation (e.g. contractor's proof of purchase) showing the real property contractor's purchase of the heat pump(s), or receipt of delivery, or the date the contractor brought or sent the heat pump(s) into B.C., was before April 1, 2022.
- 10 Documentation showing the real property contractor affixed or installed the heat pump(s) on or after April 1, 2022, or a written statement from the contractor certifying the real property contractor affixed or installed the heat pump(s) on or after April 1, 2022.
- 11 If you are applying as an individual or a 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.