



# INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) PAID ON PAC-FUNDED PURCHASES

under the Provincial Sales Tax Act

## GENERAL INFORMATION

Complete this form to apply for a refund of provincial sales tax (PST) paid on qualifying goods and software for student and school use if you are a Parent Advisory Council (PAC) or an authority (a board of education or a francophone school authority). The qualifying goods and software must have been purchased using PAC-raised funds.

For detailed information on what qualifies for a refund, calculating a refund and the situations when a PAC or an authority may apply for a refund, see [Bulletin PST 401](#), PST Refunds on PAC-Funded Purchases.

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

- the form is incomplete,
- the required documents are not provided (refer to the Checklist of Requirements on [Page 2](#)),
- 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.

An application for refund must be received by us within four years from the date tax was paid. We cannot issue a refund of less than \$10.

Generally, the number of claims that can be made in a school year is limited to:

- PACs – one claim each school year,
- Authorities – two claims each school year.

## COMPLETING YOUR APPLICATION

### PART A – APPLICANT INFORMATION

#### Item 1

Enter the current full legal name of the PAC or authority. For a board of education, the legal name should be “Board of Education School District ###”. If you are a PAC and this is your first application, include a copy of your Constitution and Bylaws confirming the legal name of the PAC.

#### Item 2

Enter your School District Number, if you are a PAC.

#### Item 3

Enter your 9-digit business number (BN) provided by Canada Revenue Agency, if you have one.

#### Item 4

If you are a registered collector under the Provincial Sales Tax Act, enter your PST number.

#### Item 5

Enter your complete mailing address. If applicable, a cheque and/or a refund decision letter will be mailed to this address.

#### Item 6

Enter the name and telephone number of a person to contact if we have questions about your application.

## PART C – REFUND INFORMATION

#### Item 7

Enter the total dollar amount of your refund claim. If an amount is not entered, your application will be returned.

#### Item 8

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.

## PART D – REFUND CLAIM SCHEDULES

#### Item 9

Each application must include a detailed listing of all items for which you are claiming a refund. If you are a PAC making a claim, complete the [Schedule 1 Excel template](#) available on our website. If you are an authority making a claim, complete the [Schedule 2 Excel template](#) available on our website.

In addition to Schedule 1 or Schedule 2, you must include legible copies of all invoices, receipts and/or bills of sale to support your claim.

## PART E – APPLICANT CERTIFICATION (ONLY FOR AN APPLICATION MADE BY A PAC)

#### Item 10

Complete Part E for an application made by a PAC. Part E must be completed and signed by **both** an officer of the PAC and an administrator of the relevant school. Read the Authorized Signing Authorities section below.

## PART F – APPLICANT CERTIFICATION (ONLY FOR AN APPLICATION MADE BY AN AUTHORITY)

#### Item 11

Complete Part F for an application made by an authority. Part F must be completed and signed by an administrator of the authority. A separate [Schedule 2](#) must be completed for each school and confirmation must be provided that PAC-raised funds were used to purchase goods and software. Alternatively, evidence such as copies of cheques issued to the authority by PAC(s) that are drawn on a bank account under the name of the PAC may be provided to show that PAC-raised funds were used to purchase the goods and software.

#### Authorized Signing Authorities

All applications must be signed by a signing 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 or not signed by a signing authority will be returned.

To indicate that you authorize us to exchange information with you using electronic media, check the applicable box.

## 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.

## 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](https://gov.bc.ca/pst)

Toll free in Canada: 1-877-388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto: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.                                 | 5  |
| <input type="checkbox"/> Total refund amount is provided.  | 7  |
| <input type="checkbox"/> Claim period is provided.   | 8  |
| <input type="checkbox"/> Copies of all invoices, receipts and/or bills of sale are enclosed.                       | 9  |
| <input type="checkbox"/> If you are a PAC:   |    |
| <input type="checkbox"/> A copy of the PAC's Constitution and Bylaws is enclosed (first time PAC application only) | 1  |
| <input type="checkbox"/> Part E is signed by both an authorized PAC officer and a school administrator, and        | 10 |
| <input type="checkbox"/> Schedule 1 is completed and enclosed.   | 9  |
| <input type="checkbox"/> If you are an authority:  |    |
| <input type="checkbox"/> Part F is signed by an authorized administrator of the authority, and                     | 11 |
| <input type="checkbox"/> Schedule 2 is completed for each school including confirmation of PAC-raised funds used.  | 9  |



APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) PAID ON PAC-FUNDED PURCHASES

under the Provincial Sales Tax Act

INSTRUCTIONS:

- Complete this form IN FULL to apply for a refund of PST on PAC-funded purchases of qualifying goods and software 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

If you are a PAC and this is your first application, include a copy of your Constitution and Bylaws. See the instructions on Page 1 and the checklist of requirements on Page 2.

Form fields for Part A: 1 FULL LEGAL NAME OF PAC OR AUTHORITY, 2 SCHOOL DISTRICT NUMBER (if a PAC), 3 BUSINESS NUMBER (if applicable), 4 PST NUMBER (if applicable), 5 MAILING ADDRESS (include street or PO box), 6 CONTACT NAME AND TITLE, 7 CONTACT TELEPHONE NUMBER.

PART B - EMAIL AUTHORIZATION

If you authorize the ministry to communicate with you by email, enter your 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

PART C - REFUND INFORMATION

Form fields for Part C: 7 TOTAL AMOUNT OF YOUR PST REFUND CLAIM (this total must be supported by the detailed refund claim Schedule 1 or Schedule 2), 8 CLAIM PERIOD (FROM YYYY / MM / DD TO YYYY / MM / DD).

PART D - REFUND CLAIM SCHEDULES

- 9 If you are a PAC, complete the Schedule 1 Excel template. If you are an authority, complete the Schedule 2 Excel template for each school and ensure a PAC officer signs it. Include copies of all invoices, receipts and/or bills of sale (do not use staples). For more information, see the instructions on Page 1.

**PART E – APPLICANT CERTIFICATION (ONLY for an application made by a PAC)**

**10** An **officer of the PAC** must complete and sign this statement.

I certify that PAC-raised funds were used to purchase the goods and software included in this application and that these goods and software have not been previously claimed.

I certify that I am authorized to sign on behalf of the PAC and I authorize the ministry to discuss this application with the relevant school.

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 PAC OFFICER <b>X</b>	NAME OF PAC OFFICER	TITLE OF PAC OFFICER	DATE SIGNED YYYY / MM / DD
NAME OF PAC	TELEPHONE NUMBER OF PAC OFFICER	EMAIL ADDRESS OF PAC OFFICER	

An **administrator of the relevant school** must complete and sign this statement.

I certify the goods and software included in Schedule 1 are for use at the relevant school for school or student use.

SIGNATURE OF ADMINISTRATOR <b>X</b>	NAME OF ADMINISTRATOR	TITLE OF ADMINISTRATOR	DATE SIGNED YYYY / MM / DD
NAME OF SCHOOL	TELEPHONE NUMBER OF ADMINISTRATOR	EMAIL ADDRESS OF ADMINISTRATOR	

**PART F – APPLICANT CERTIFICATION (ONLY for an application made by an authority)**

**11** An **administrator of an authority** must complete and sign this statement. **Schedule 2** must be completed by each school and signed by a PAC officer to confirm that PAC-raised funds were used to purchase goods and software.

I certify that PAC-raised funds were used to purchase the goods and software included in this application, all of which are used at relevant schools or by students. These goods and software have not been previously claimed.

I certify that I am authorized to sign on behalf of the authority and I authorize the ministry to discuss this application with the PAC(s) and relevant school(s).

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 ADMINISTRATOR <b>X</b>	NAME OF AUTHORITY ADMINISTRATOR	TITLE OF AUTHORITY ADMINISTRATOR	DATE SIGNED YYYY / MM / DD
NAME OF AUTHORITY	TELEPHONE NUMBER OF AUTHORITY ADMINISTRATOR	EMAIL ADDRESS OF AUTHORITY ADMINISTRATOR	