

**INSTRUCTIONS FOR COMPLETING THE APPLICATION
FOR REFUND OF PROVINCIAL SALES TAX (PST)
PRODUCTION MACHINERY AND EQUIPMENT**

under the Provincial Sales Tax Act

GENERAL INFORMATION

Complete this form to claim a refund of provincial sales tax (PST) paid for the purchase or lease of production machinery or equipment by eligible persons.

To claim a refund of PST for any other reason, you must use the appropriate refund application form. For example, to claim a refund of PST paid on goods incorporated into other goods for resale or work-related safety equipment, complete the Application for Refund – General (PST) (**FIN 355**). All forms can be found on our [Provincial sales tax forms](#) page.

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.

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.

Although detailed information is found in the following bulletins, the final determination of whether a person or good qualifies for a refund lies with the Provincial Sales Tax Act (the Act).

ELIGIBLE PERSONS**Manufacturing**

For exemption qualifications, see [Bulletin PST 110](#), Production Machinery and Equipment Exemption.

Oil and Gas

For exemption qualifications, see:

- [Bulletin PST 113](#), Oil and Gas Industry – Producers and Processors
- [Bulletin PST 114](#), Oil and Gas Industry – Exploration, Discovery and Development
- [Bulletin PST 115](#), Oil and Gas Industry – Service Providers

Mining

For exemption qualifications, see [Bulletin PST 111](#), Mining Industry.

Logging

For exemption qualifications, see [Bulletin PST 112](#), Logging Industry.

Software Developers

For exemption qualifications, see [Bulletin PST 110](#), Production Machinery and Equipment Exemption.

Local Governments

For exemption qualifications, see [Bulletin PST 110](#), Production Machinery and Equipment Exemption.

EXEMPT PURPOSES

Machinery and equipment (including parts, materials and services for machinery and equipment) used primarily and directly to:

- manufacture tangible personal property (goods) for sale or own use within the qualifying part of a manufacturing site
- develop software for sale or own use within the qualifying part of a software development site
- extract or process minerals for sale or own use within the qualifying part of a mine site
- extract or process oil and natural gas for sale or own use within the qualifying part of a processing plant or well site
- generate electricity
- generate energy (e.g. electricity) from a clean energy resource (sunlight, wind, air, water, or ocean tides, currents or waves)
- provide qualifying manufacturing services to a qualifying manufacturer
- provide qualifying manufacturing services or extraction or processing services to a qualifying mine operator or oil and gas producer

Machinery and equipment (including parts, materials and services for machinery and equipment) used exclusively and directly in:

- pollution control or waste management by a qualifying person
- exploration, discovery or development of petroleum and natural gas deposits (prescribed machinery and equipment only)
- exploration and development of mineral deposits
- geophysical surveying (prescribed machinery and equipment only)
- logging

COMPLETING YOUR APPLICATION**Part A – Applicant Information****Item 1**

Enter the current full 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.

Part E – Refund Claim Schedule

Item 8

Each application must include a detailed listing of all items for which you are claiming a refund. The listing must, for each invoice, identify the transaction date, invoice number, name of the seller or lessor, a description of the item/service, a description of the production machinery or equipment receiving the part or service (if applicable) and the amount of PST paid.

If your claim is for multiple items and you require more space, use either:

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

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.

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 9

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 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 by a signing authority or is signed by 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 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"/>	Refund claim schedule is completed and enclosed.	8
<input type="checkbox"/>	Copies of all invoices, receipts and/or bills of sale are enclosed.	8
<input type="checkbox"/>	Eligibility check box has been selected in Part F, Applicant Certification.	9
<input type="checkbox"/>	Signed by a signing authority.	9



APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) PRODUCTION MACHINERY AND EQUIPMENT

under the Provincial Sales Tax Act

INSTRUCTIONS:

- Complete this form IN FULL to apply for a refund of PST as an eligible purchaser 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 YYYY / MM / DD TO YYYY / MM / DD

PART E - REFUND CLAIM SCHEDULE

8 If you require more space, use the Refund Claim Schedule Excel template on our website. Include copies of all invoices, receipts and/or bills of sale (do not use staples).

Table with 5 columns: TRANSACTION DATE YYYY / MM / DD, NAME OF SELLER OR LESSOR, DESCRIPTION OF ITEM / SERVICE, DESCRIPTION OF MACHINERY OR EQUIPMENT, AMOUNT OF PST CLAIMED

PART F – APPLICANT CERTIFICATION (see [Page 1](#) for information on eligibility to claim this refund)

9 I certify that (check (✓) one):

- I am a manufacturer, as defined under the Act, of _____
(type of goods manufactured)
- I regularly engage in logging, as defined under the Act, for commercial purposes
- I regularly engage in exploration or discovery of petroleum or natural gas, or of coal or mineral deposits for commercial purposes, as defined under the Act
- I represent a local government or eligible local government corporation that qualifies for the production machinery and equipment exemption for power generation activities under the Act
- I am an oil and gas producer, as defined under the Act
- I am a software developer, as defined under the Act
- I am a mine operator, as defined under the Act
- I am a service provider, as described under the Act, to a manufacturer, oil and gas producer or mine operator

I certify that the production machinery, equipment, parts, materials or related services described above are obtained for an **exempt purpose** as described under the Act (see [Page 1](#)).

I am aware that if there is any change to the use of an item that has been exempted from tax to a use that does not qualify for the exemption, tax is payable as prescribed under the Act.

I certify that I have not and will not receive a credit or refund from the seller 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.

SIGNATURE OF SIGNING AUTHORITY

NAME OF SIGNING AUTHORITY

TITLE

DATE SIGNED
YYYY / MM / DD

X