



# INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) SPECIAL EVENT PERMIT

under the *Provincial Sales Tax Act*

## GENERAL INFORMATION

Complete this form to claim a refund of PST paid for a Special Event Permit. For eligibility information, refer to [Bulletin PST 300](#), *Special Event Liquor Permits*.

Follow the instructions carefully as your application may be returned to you if:

- the form is incomplete, or
- the required documents are not provided.

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

## COMPLETING YOUR APPLICATION

### Part A – Applicant Information

#### Item 1

The person that holds the Special Event Permit must apply for the refund. Enter the legal name of the “Permittee” listed on the Special Event Permit. If the “Permittee” is an unincorporated organization (e.g. a recreational softball team), the person named as the “Applicant” on the permit must apply for the refund.

#### 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 date of the event. The start and end date will be the same if the event was on a single day.

#### Item 7

Enter the reason for refund. You may be eligible for a refund of PST paid on a Special Event Permit, if:

1. you purchased a Special Event Permit that was later cancelled, or
2. the actual liquor sales from your event were less than estimated.

#### Item 8

If you are applying for a refund of PST paid on a cancelled permit, enter the PST amount shown on your Special Event Permit Application Summary and continue to Part F on [Page 4](#). If you are applying for a refund of PST because your liquor sales were less than estimated, go to Part E on [Page 4](#) to calculate the PST refund amount and transfer the total to Item 8 on [Page 3](#).

#### Item 9

### DOCUMENTS TO ATTACH

1. The Special Event Permit.
2. The Special Event Permit Application Summary showing the PST equivalent amount paid on the mark-up.
3. Copies of invoices or receipts showing the type, quantity and price of liquor you purchased.
4. For event liquor returned to the seller, copies of invoices or receipts showing the type, quantity and price of liquor you returned.
5. A schedule showing the total liquor revenue for the event, including the details of the quantity and price of each type of liquor sold.
6. Confirmation from the Liquor and Cannabis Regulation Branch showing the permit was cancelled.

## Part E – Special Event Permit Refund Claim Schedule

### Item 10

Complete this section if your sales were less than estimated. You must include copies of all supporting documents.

If you require more space, see our website for the *Special Event Permit Refund Claim Schedule* template available in [Excel](#). If you use the Excel template to calculate your refund, you will need to hand write your refund claim amount in Item 8 of Part D on [Page 3](#) and attach the completed Excel worksheet with your application as a supporting document.

## Part F – Applicant Certification

### Item 11

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 delegated authority. You may be required to provide evidence that the person who signed the application has the authority to sign. An application not signed correctly will be returned.

## SENDING IN YOUR APPLICATION

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

### Mailing Address

Ministry of Finance  
Consumer Taxation Programs Branch  
PO Box 9628 Stn Prov Govt  
Victoria BC V8W 9N6

### Courier

Ministry of Finance  
Refunds Section  
Consumer Taxation Programs Branch  
1802 Douglas Street  
Victoria BC V8T 4K6

Please keep a copy of this application for your records. Send copies of supporting documents as the originals will not be returned.

## 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)

### CHECKLIST OF REQUIREMENTS

#### Reference Item on Form

- |   |           |
|---|-----------|
| <input type="checkbox"/> Application is in the legal name of the permit holder  | <b>1</b>  |
| <input type="checkbox"/> Address is the complete mailing address of the applicant   | <b>4</b>  |
| <input type="checkbox"/> Date of event is provided  | <b>6</b>  |
| <input type="checkbox"/> Refund reason is provided  | <b>7</b>  |
| <input type="checkbox"/> Total PST refund amount is provided  | <b>8</b>  |
| <input type="checkbox"/> Copies of required documents are attached  | <b>9</b>  |
| <input type="checkbox"/> Special Event Permit Refund Claim Schedule is completed and attached if using the Excel template ( <i>not required for cancelled permits</i> ) | <b>10</b> |
| <input type="checkbox"/> Signed by an authorized signing authority  | <b>11</b> |



APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) SPECIAL EVENT PERMIT

under the Provincial Sales Tax Act

INSTRUCTIONS:

- Complete this form IN FULL to apply for a refund of PST under the Provincial Sales Tax Act. Carefully read the instructions on Pages 1 and 2. For more information, refer to Bulletin PST 300, Special Event Liquor Permits. Incomplete applications may be returned. If you require additional help, 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 (must be the same as the permit holder)

2 BUSINESS NUMBER (if applicable)

3 PST NUMBER (if applicable)

PST

4 MAILING ADDRESS (include street or PO box, city, province and postal code) – If your claim is approved, a cheque will be mailed to this address.

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 DATE OF EVENT START DATE YYYY / MM / DD END DATE YYYY / MM / DD

8 TOTAL PST REFUND (\$) PST AMOUNT FROM YOUR SPECIAL EVENT PERMIT APPLICATION SUMMARY \$

9 DOCUMENTS TO ATTACH (see Page 1 for Details) 1, 2, 6

7 REASON FOR REFUND – CHECK (✓) APPLICABLE

CANCELLED PERMIT Action: enter the PST amount from your Special Event Permit Application Summary on Item 8, Total PST Refund, and continue to Part F

FROM PART E, BOX G ON PAGE 4 \$

1, 2, 3, 4, 5

SALES WERE LESS THAN ESTIMATED Action: continue to Part E to calculate Item 8, Total PST Refund

**PART E – SPECIAL EVENT PERMIT REFUND CLAIM SCHEDULE**

**10** Complete this section if your sales were less than estimated and attach the supporting documents as listed on **Page 1**. If you require more space, see our **website** for the *Special Event Permit Refund Claim Schedule* template available in **Excel**. If you use the Excel template to calculate your refund, you will need to hand write your refund claim amount in Item 8 of Part D on **Page 3**.

1. Explain why sales were less than estimated (*if more space is required, attach a separate sheet*):

2. Enter the total PST amount shown on your Special Event Application Summary:

EVENT START DATE YYYY / MM / DD	APPLICATION NUMBER	NAME OF EVENT	TOTAL PST
			\$ <b>A</b>

3. List all event liquor purchase invoices:

TRANSACTION DATE YYYY / MM / DD	NAME OF SELLER	PST PAID
		\$
		\$
		\$
		\$
<b>TOTAL PST PAID ON ALL EVENT LIQUOR PURCHASED</b>		\$ <b>B</b>

4. List all event liquor invoices for liquor returned to the seller:

TRANSACTION DATE YYYY / MM / DD	NAME OF SELLER	PST REFUNDED
		\$
		\$
		\$
		\$
<b>TOTAL PST REFUNDED ON ALL EVENT LIQUOR RETURNED</b>		\$ <b>C</b>

5. Calculate the **total PST refund**:

TOTAL REVENUE FROM EVENT LIQUOR SALES INCLUDING TAXES	TOTAL REVENUE FROM EVENT LIQUOR SALES BEFORE TAXES (BOX D ÷ 1.15)	TOTAL PST COLLECTED FROM ACTUAL EVENT LIQUOR SALES (BOX E X 10%)	TOTAL PST REFUND (BOX A + BOX B – BOX C – BOX F)
\$ <b>D</b>	\$ <b>E</b>	\$ <b>F</b>	\$ <b>G</b>

(to Part D, Item 8 on **Page 3**)

**PART F – APPLICANT CERTIFICATION**

**11** 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 all information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine up to \$10,000, and/or imprisonment for up to two years.

I authorize the Ministry of Finance to exchange information with me using electronic media such as CDs or USBs.

SIGNATURE OF SIGNING AUTHORITY	NAME OF SIGNING AUTHORITY ( <i>print or type</i> )	TITLE	DATE SIGNED YYYY / MM / DD
<b>X</b>			