



# 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 the [Special Event Liquor Permits](#) page on our website.

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 Special Event Permit holder is eligible for a refund of the PST paid. Enter the legal name of the permit holder listed on the Special Event Permit.

If the permit holder is not a legal entity (e.g. an unincorporated organization such as a recreational softball team), then the individual “Applicant” named on the permit is deemed the permit holder and 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

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

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.
7. If you are applying as an individual (including when the permit holder is an unincorporated organization) 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).

## 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 the [Special Event Permit Refund Claim Schedule Excel template](#) available on our website. 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.

## 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, 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)

### 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 (not required for cancelled permits) | <b>10</b> |
| <input type="checkbox"/> | Signed by a 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 the Special Event Liquor Permits page on our website. 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) – Include a copy of your identification if required. See Page 1 for details. 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

Table with 4 columns: 6 DATE OF EVENT, START DATE, END DATE, 8 TOTAL PST REFUND (\$), 9 DOCUMENTS TO ATTACH. Rows include CANCELLED PERMIT and SALES WERE LESS THAN ESTIMATED.

**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 the **Special Event Permit Refund Claim Schedule Excel template** available on our website. 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 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>			