



REQUEST TO CLOSE PROVINCIAL SALES TAX ACCOUNT

under the Provincial Sales Tax Act

INSTRUCTIONS

- Use this form if you are requesting to close your provincial sales tax (PST) account. You must collect PST on taxable sales and leases until the effective date of your closure as set out in your letter of closure. You must file all returns, remittances and pay all balances owing. If you have any questions, call us toll-free at 1 877 388-4440 or email us at REVREGCL@Victoria1.gov.bc.ca

- Submit your application by: Mail: Ministry of Finance, PO Box 9435 Stn Prov Govt, Victoria BC V8W 9V3 Email: REVREGCL@Victoria1.gov.bc.ca Fax: 250 356-2195 Or visit your nearest Service BC Centre. Locations can be found at servicebc.gov.bc.ca/locations If you fax your application, do not mail the original. If you mail the completed form, keep a photocopy for your records.

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 Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

PART A – BUSINESS INFORMATION

Form with fields: BUSINESS NAME, NAME UNDER WHICH BUSINESS IS CONDUCTED, BUSINESS NUMBER (9 digits), PST NUMBER, BUSINESS MAILING ADDRESS, POSTAL CODE / ZIP CODE, BUSINESS CONTACT NAME, EMAIL ADDRESS, TELEPHONE NUMBER, FUTURE MAILING ADDRESS, POSTAL CODE / ZIP CODE

PART B – REASON TO CLOSE YOUR ACCOUNT

Effective Date of Closure: YYYY / MM / DD

Check (✓) the reason your account will be closed.

- 1. Bankruptcy (provide bankruptcy documents)
2. Business did not open
3. Gone out of business (complete the future mailing address section in Part A)
4. Business sold (provide details below)

Form with fields: NAME OF PURCHASER, DATE OF SALE YYYY / MM / DD, TELEPHONE NUMBER, PURCHASER MAILING ADDRESS, POSTAL CODE / ZIP CODE

Were assets included in the purchase? YES NO If YES, provide description and value of assets:

5. <input type="checkbox"/> Deceased (<i>complete the future mailing address section in Part A</i>)	DATE OF DEATH YYYY / MM / DD
6. <input type="checkbox"/> Foreclosure (<i>provide details below</i>)	
DATE OF FORECLOSURE YYYY / MM / DD	NAME OF LENDER
LENDER MAILING ADDRESS (<i>include street or PO box, city, province/state/territory and country</i>)	
	TELEPHONE NUMBER ()
POSTAL CODE / ZIP CODE	

7. Moved out of province (*complete the future mailing address section in **Part A***)

8. Small seller (see [Bulletin PST 003](#), *Small Sellers, to determine if you qualify as a small seller*)

9. Temporary closure (*provide details below*)

REASON FOR CLOSURE	DATES OF CLOSURE	FROM YYYY / MM / DD	TO YYYY / MM / DD
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10. Business is no longer selling taxable items (*provide details below*)

REASON FOR NO LONGER SELLING TAXABLE ITEMS

11. Business incorporated or amalgamated (*provide details below and attach documents*)

REASON FOR INCORPORATION OR AMALGAMATION

12. Registration not required (*provide details below*)

REASON FOR REGISTRATION NOT REQUIRED

PART C – CERTIFICATION

I certify that:

- I have authority to request closure of this PST account;
- I understand that I am required to file all outstanding returns and remit any PST charged prior to and on the effective date of the closure;
- I understand that upon closure, the PST account number will no longer be valid and must not be used for any purpose; and
- I understand that the closure of this PST account does not relieve me from the obligation to comply with the requirements under the *Provincial Sales Tax Act*.

I certify that all information provided on this form is true and correct to the best of my knowledge and belief. You are advised that false information may result in penalties and/or prosecution.

FULL NAME (<i>of individual completing this form</i>)	TITLE / POSITION IN COMPANY
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SIGNATURE	DATE SIGNED YYYY / MM / DD
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