



STEP 1 – Before applying for a tax payment agreement, please read the general information section below to determine if you are an eligible business.

STEP 2 – Complete this application in full and provide all required documentation. Incomplete information will delay the processing of your application.

STEP 3 – Submit this application using one of the following methods:

By mail: Ministry of Finance
PO Box 9435 Stn Prov Govt
Victoria BC V8W 9V3

By courier: Ministry of Finance
Registration and Closure Section
Consumer Taxation Programs Branch
1802 Douglas Street
Victoria BC V8T 4K6

By fax: 250-356-2195
By email: RegFax@gov.bc.ca

Or visit your nearest **Service BC Centre**. Locations can be found online at servicebc.gov.bc.ca/locations

If you fax or email your application, please **do not** mail the original. If you mail or courier the completed application, keep a photocopy for your records.

STEP 4 – If your application is approved, we will send you an agreement that you must **sign and return** before we can send you a TPA. If you are not eligible or your application contains incomplete information, we will contact you.

GENERAL INFORMATION

Before you apply for a TPA, see our [Tax payment agreements](#) page to determine if you qualify as an eligible business and that you understand your obligations once you enter into a **voluntary** TPA with us.

By entering into a TPA with us, eligible businesses may defer paying PST when they acquire or lease certain items for business use and self-assess (pay directly to us) any PST due on items later used for a taxable purpose.

Note: For the purposes of the PST, acquired means purchased in B.C., brought or sent into B.C., or received in B.C.

Your TPA will establish timelines for remitting the PST on items acquired or leased under the agreement and later used for a taxable purpose. You must self-assess the PST due. Penalties and interest may apply if you do not self-assess the PST when it is due.

INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR TAX PAYMENT AGREEMENT

Item 1 [RETURN TO FORM](#)

Select the type of ownership and enter full legal names. For example, if your business is a corporation under the Business Corporations Act or other legislation, enter that name as it appears on your certificate of incorporation. Attach a separate page if necessary to capture all partners in a partnership.

Item 2 [RETURN TO FORM](#)

A Business Number (BN) is a unique 9-digit number provided by Canada Revenue Agency (CRA) to identify your business by various government agencies.

Item 3 [RETURN TO FORM](#)

Enter the name of the primary business contact including a telephone number.

Enter the fax, email address, and website address for the business.

Item 4 [RETURN TO FORM](#)

Provide your PST registration number. We will only enter into a tax payment agreement (TPA) with a business that has an active PST account.

If you have never been registered with us before, or if you have previously been registered but your account is no longer active, you can:

- complete and attach an Application for Registration for Provincial Sales Tax (PST) form (**FIN 418**) and submit with this form in person, by email, mail or fax, **OR**
- register online for PST at gov.bc.ca/etaxbc/register and then submit this form in person, by email, mail or fax. You cannot submit the TPA application online.

We will enter into only one TPA per PST account number. If you require more than one TPA, please provide a separate PST account number for each TPA required.

Item 6 [RETURN TO FORM](#)

Use your acquisitions or leases from the **last three** calendar years to calculate your average annual acquisition or lease cost.

PM&E – taxable and exempt acquisitions or leases

This includes acquisitions or leases of goods and software that were eligible for the PM&E exemption. It also includes acquisitions or leases of goods and software that were eligible for the PM&E exemption at the time of acquisition or lease, but became taxable because they were used for taxable purposes.

PM&E – exempt acquisitions or leases only

This only includes acquisitions or leases of goods and software for which you received the PM&E exemption.

Inventory items for use within and outside of B.C. – total acquisitions

This includes inventory items that were eligible for a refund because they were acquired and stored in B.C., and later shipped for use outside the province. It also includes inventory items that were acquired and stored in B.C. and were taxable because they were used in B.C.

Inventory items for use within and outside of B.C. – PST-refunded acquisitions only

This only includes inventory items for which you received a refund because the items were acquired and stored in B.C., and later shipped for use outside the province.

NEED MORE INFO?

Online: gov.bc.ca/pst

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

Email: CTBTaxQuestions@gov.bc.ca

See our [Tax payment agreements](#) page.



APPLICATION FOR TAX PAYMENT AGREEMENT (TPA)

under the Provincial Sales Tax Act

GENERAL INSTRUCTIONS

- Read Pages 1 and 2 before completing this form.
When completing this form, select ? for detailed instructions.
Please complete the form IN FULL.
Attach additional sheets if more space is required.

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.

Table with 4 columns: OFFICE USE ONLY, TAXPAYER IDENTIFICATION NUMBER (TIN), REG, REGISTRATION/PROFILE

BUSINESS INFORMATION

1 TYPE OF OWNERSHIP AND NAME - CHECK (✓) ONE ONLY ?
Includes checkboxes for CORPORATION, SOLE PROPRIETOR, PARTNERSHIP, SOCIETY OR ASSOCIATION, OTHER and various name fields.

NAME UNDER WHICH BUSINESS IS CONDUCTED

FIRM NAME (if different from above; list all firms and numbers) FIRM NUMBER (if applicable)

2 DO YOU HAVE A BUSINESS NUMBER (BN)? ? IF YES, ENTER THE 9-DIGIT BUSINESS NUMBER
Includes YES/NO checkboxes and a field for the business number.

BUSINESS CONTACT INFORMATION

3 CONTACT NAME ? CONTACT TELEPHONE NUMBER FAX NUMBER
EMAIL ADDRESS WEBSITE ADDRESS

REGISTRATION INFORMATION

4 Are you currently registered under the Provincial Sales Tax Act? ?
Includes YES/NO checkboxes and instructions for providing provincial sales tax account numbers.

What is your current accounting system and version? (e.g. QuickBooks, Simply Accounting)

5 If you represent a commercial rail service, check (✓) this box Please continue to **Item 7** below.

If you do **not** represent a commercial rail service, please continue to **Item 6** below.

6 If you will use the TPA to acquire or lease **goods and software eligible for the PM&E exemption**, indicate your average annual acquisition and lease cost of the following from the last three calendar years. [?](#)

PM&E – **taxable and exempt acquisitions and leases**

\$

PM&E – **acquisitions and leases for which you received an exemption**

\$

If you will use the TPA to acquire inventory items **for use outside of B.C.**, indicate your average annual acquisition cost of the following from the last three calendar years.

Inventory items for use within and outside of B.C. – **total acquisitions**

\$

Inventory items for use outside of B.C. – **acquisitions for which you received a refund**

\$

7 Please **attach** the financial statements for this business for the last **three** years.

Financial statements must include the **Statement of Financial Position** (also known as the Balance Sheet), **Statement of Profit or Loss and Other Comprehensive Income** (also known as the Income Statement) and **Statement of Cash Flows**.

CERTIFICATION

By completing this document, you are certifying that all the information it contains is complete and correct. You are advised that false information may result in penalties and/or prosecution.

If you authorize the ministry to communicate with you by email, we will take reasonable steps to protect all information once received. However, we cannot guarantee the absolute safety of personal information during transmission by email.

NAME

TITLE / POSITION IN COMPANY

If you are a third party, are you authorized to submit this application on behalf of the business?

YES – attach the completed Authorization or Cancellation of a Representative ([FIN 146](#)) NO

ALL THIRD PARTIES MUST PROVIDE THE FOLLOWING:

RELATIONSHIP TO APPLICANT

TELEPHONE NUMBER

SIGNATURE OF APPLICANT OR AUTHORIZED THIRD PARTY

DATE SIGNED
YYYY / MM / DD

X