



The Provincial Sales Tax Act is the legal authority for BC provincial sales tax (PST). PST is different than the federal goods and services tax (GST). To register for the GST, contact your nearest Canada Revenue Agency (CRA) tax services office or visit their website at cra-arc.gc.ca or call toll-free 1 800 959-5525.

STEP 1 – Determine if you should be registered. Generally, you must register to collect and remit PST if you:

- sell or lease taxable goods in BC,
• sell accommodation in BC, or
• provide legal services, related services (services to taxable goods), software or telecommunication services in BC.

You are not required to register if you only sell non-taxable or exempt goods, you are a wholesale dealer and do not make retail sales, or you are a small seller.

For detailed information to help you determine if you must register, see Bulletin PST 001, Registering to Collect PST. If you sell accommodation, see Bulletin PST 120, Accommodation.

STEP 2 – Complete this application in full and provide all required documentation. Incomplete information will delay the processing of your application. The quickest way to register and upload your documentation is online using eTaxBC at gov.bc.ca/etaxbc/logon

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

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

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

INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

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 incorporation certificate. Attach a separate page if necessary to capture all partners in a partnership.

If you do not hold a valid BC Driver's License, provide a photocopy of a government issued ID.

Item 2 RETURN TO FORM

A Business Number (BN) is a unique 9-digit number provided by the CRA to allow various government agencies to identify your business. If you do not have a BN, we will obtain one from the CRA for you as part of the PST registration process.

Item 3 RETURN TO FORM

PST is generally payable on any assets (e.g. furniture, tools, equipment, machinery, vehicles, etc.) that are included in the purchase of a business.

Item 4 RETURN TO FORM

Describe the type of business, primary nature of your business, and taxable sales, leases or services that you will be providing in BC.

Example - Hairdresser

Type of business: Service
Primary nature: hairdressing
Taxable goods: shampoo

Example - Hardware store

Type of business: Retail
Primary nature: hardware
Taxable goods: tools, supplies

If you do not know your North American Industry Classification System (NAICS) code, look it up at naics.com/search

**Item 5** [RETURN TO FORM](#)

Direct sellers generally distribute their exclusive product to purchasers through independent sales contractors who solicit orders and deliver merchandise directly to purchasers in their homes instead of through a fixed retail outlet (see [Bulletin PST 004](#), *Direct Sellers and Independent Sales Contractors*).

**Item 6** [RETURN TO FORM](#)

Select the type of accommodation that best describes your business and provide the number of units.

For more information on accommodation, see [Bulletin PST 120](#), *Accommodation*.

**Item 7** [RETURN TO FORM](#)

For information on what qualifies as software, see [Bulletin PST 105](#), *Software*.

For information on what qualifies as telecommunication services, see [Bulletin PST 107](#), *Telecommunication Services*.

**Item 8 and Item 9** [RETURN TO FORM](#)**Required Documentation for Liquor or Cannabis Sellers**

Attach proof of your liquor or cannabis licence(s).  
Attach any agreements associated with your business:

- a signed copy of the bill of sale or purchase agreement (if purchasing a business).
- a signed copy of the lease agreement (if leasing the business premises).
- a management or third party operating agreement (if you do not own the business and are only responsible for management or operations).

If you have questions regarding your liquor or cannabis licence application, contact the Liquor and Cannabis Regulation Branch toll-free at **1 866 209-2111** or visit their website at [gov.bc.ca/liquorregulationandlicensing](http://gov.bc.ca/liquorregulationandlicensing)

**Item 10** [RETURN TO FORM](#)

Provide your motor dealer number. You will require a motor dealer number before a PST registration number can be issued. If you have any questions, contact the Vehicle Sales Authority of British Columbia toll-free at **1 877 294-9889** or visit their website at [mvsabc.com](http://mvsabc.com)

**Item 11** [RETURN TO FORM](#)

If you sell tobacco products at retail, you must hold a valid *Tobacco Retail Authorization* (TRA) certificate. To apply for a TRA certificate, you need to complete an *Application for Tobacco Retail Authorization* ([FIN 254](#)).

**Item 12** [RETURN TO FORM](#)

If you are operating more than one location and would like separate accounts for each location, you must submit a separate *Application for Registration for Provincial Sales Tax (PST)* ([FIN 418](#)) for each location. In this case, you will file multiple PST returns each reporting period, one for every location you register.

**Item 13** [RETURN TO FORM](#)

Total annual Canadian sales is the **total** taxable, non-taxable and exempt sales and leases, both **in and out of BC**. If you have been carrying on business in Canada for at least 12 months, state your total annual sales/leases. If you have been operating less than 12 months, indicate your estimated total annual Canadian sales/leases.

You must provide your estimated monthly PST **taxable** sales/leases/services **in BC** so that we can determine your filing frequency.

If your total annual Canadian sales/leases are \$1.5 million or more, you are required to file tax returns and remit PST electronically. We will notify you on how to proceed. If your total annual sales/leases are less than \$1.5 million and you wish to file tax returns and remit PST electronically, go to **eTaxBC** at [gov.bc.ca/etaxbc/logon](http://gov.bc.ca/etaxbc/logon)

**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)

See [Bulletin PST 001](#), *Register to Collect PST*.

You can access all bulletins online at [gov.bc.ca/pst](http://gov.bc.ca/pst) and go to Publications.



APPLICATION FOR REGISTRATION FOR PROVINCIAL SALES TAX (PST)

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.
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. Questions about the collection, use or disclosure of this information can be directed to the Director, Policy, Rulings and Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V7 (telephone: toll-free at 1 877 388-4440).

BUSINESS INFORMATION

1 TYPE OF OWNERSHIP AND NAME - SELECT (✓) ONE ONLY ?
CORPORATION
SOLE PROPRIETOR
PARTNERSHIP (list all partners)
SOCIETY OR ASSOCIATION
OTHER
NAME
LAST NAME FIRST NAME MIDDLE NAME
INCORPORATION NUMBER (if not a BC corporation, provide copy of Certificate of Incorporation)
DRIVER'S LICENCE / BCID NUMBER

NAME UNDER WHICH BUSINESS IS CONDUCTED
FIRM NAME (if different from above; list all firms)
FIRM NUMBER (if applicable)

ARE YOU REGISTERING A FOREIGN COMPANY? IF YES, ENTER THE COUNTRY
INCORPORATION NUMBER (provide copy of Certificate of Incorporation)

2 DO YOU HAVE A BUSINESS NUMBER (BN)? IF YES, ENTER THE 9-DIGIT BUSINESS NUMBER

IF YOU WERE PREVIOUSLY REGISTERED, PROVIDE YOUR PREVIOUS BUSINESS NAME
PREVIOUS REGISTRATION NUMBER

ADDRESS, CONTACT AND BANKING INFORMATION

LOCATION OF BUSINESS (include street, city, province/state and country)
POSTAL / ZIP CODE

BUSINESS MAILING ADDRESS (if different from location address above; include street or PO box, city, province/state and country)
POSTAL / ZIP CODE

BUSINESS CONTACT NAME
CONTACT TELEPHONE NUMBER
BUSINESS FAX NUMBER

EMAIL ADDRESS
WEBSITE ADDRESS

FINANCIAL INSTITUTION NAME
ADDRESS (include street, city, province/state and country)
POSTAL / ZIP CODE

**ASSETS**

**3** IF YOU ARE PURCHASING THE BUSINESS, DID YOU PURCHASE ASSETS (excluding inventory)?  YES  NO **?** IF **YES**, PROVIDE NAME AND ADDRESS OF SELLER(S): \_\_\_\_\_ PST REGISTRATION NUMBER OF SELLER(S) (if known) \_\_\_\_\_

IF YOU ARE REGISTERING A NEW BUSINESS, PROVIDE A DESCRIPTION OF YOUR BUSINESS ASSETS BELOW (e.g. furniture, tools, equipment, machinery, vehicles, etc.) <b>ATTACH A SEPARATE PAGE IF NECESSARY</b>				ARE YOU LEASING TAXABLE ASSETS, E.G. FURNITURE AND EQUIPMENT (excluding land and buildings)? <input type="checkbox"/> YES <input type="checkbox"/> NO	
DESCRIPTION OF ASSETS	WHERE PURCHASED (✓)		PURCHASE PRICE (\$)	BC SALES TAX PAID	
	WITHIN BC	OUTSIDE BC		YES (✓)	NO

IF **YES**, PROVIDE NAME, ADDRESS AND PST REGISTRATION NUMBER OF LESSOR(S) (if known) \_\_\_\_\_

**NATURE OF BUSINESS**

**4** TYPE OF BUSINESS **?**  RETAIL  WHOLESALE  MANUFACTURING  RENTAL/LEASE  SERVICE  ACCOMMODATION  OTHER: \_\_\_\_\_

DESCRIBE THE PRIMARY NATURE OF YOUR BUSINESS (e.g. hardware, automotive repair, hotel) \_\_\_\_\_ NAICS CODE (if known) \_\_\_\_\_

DESCRIBE THE TAXABLE GOODS AND/OR SERVICES YOU WILL BE SELLING/LEASING/PROVIDING \_\_\_\_\_ **5** ARE YOU A DIRECT SELLER? **?**  YES  NO

**6** IF YOU OFFER ACCOMMODATION, WHAT BEST DESCRIBES YOUR BUSINESS? **?**  VACATION RENTAL  HOTELS  MOTELS  RESORTS  BED AND BREAKFAST  COTTAGES/CABINS  ONLINE ACCOMMODATION PLATFORM  OTHER: \_\_\_\_\_ NUMBER OF UNITS OF ACCOMMODATION AVAILABLE \_\_\_\_\_

**7** WILL YOU BE SELLING SOFTWARE AND/OR TELECOMMUNICATION SERVICES? **?**  YES  NO **8** WILL YOU BE SELLING LIQUOR? – attach agreements associated with this business **?**  YES – attach proof of liquor licence(s)  NO

**9** WILL YOU BE SELLING CANNABIS OR CANNABIS ACCESSORIES? (check all that apply) – attach agreements associated with this business **?**  YES - NON-MEDICAL – attach proof of cannabis retail store licence(s)  YES - MEDICAL – attach proof of federal authorization(s)  YES - CANNABIS ACCESSORIES

**10** WILL YOU BE SELLING AND/OR LEASING MOTOR VEHICLES? **?**  YES  NO IF **YES**, PROVIDE YOUR MOTOR DEALER NUMBER \_\_\_\_\_

WILL YOU BE SELLING OR LEASING BOATS?  YES  NO **11** WILL YOU BE SELLING TOBACCO? **?**  YES – ensure you have a Tobacco Retail Authorization  NO

**12** NUMBER OF LOCATIONS IN BC – if more than one, list ALL on a separate sheet. If you would like a separate PST account for each location, see Item 12 on Page 2. **?** IF **NO** LOCATIONS IN BC, DO YOU HOLD INVENTORY IN BC?  YES  NO IF YOU OPERATE ON A SEASONAL BASIS, PLACE AN 'X' IN THE BOX FOR EACH MONTH WHEN YOU WILL BE OPERATING

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
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DATE BUSINESS WILL START MAKING TAXABLE SALES / LEASES / SERVICES IN BC YYYY / MM / DD	<b>13</b> TOTAL ANNUAL CAD SALES (if in business 12 months or more) <b>?</b> \$	TOTAL ESTIMATED ANNUAL CAD SALES (if in business less than 12 months) \$	ESTIMATED MONTHLY TAXABLE SALES / LEASES / SERVICES IN BC \$
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**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.

FULL LEGAL NAME \_\_\_\_\_ TITLE / POSITION IN COMPANY \_\_\_\_\_

IF YOU ARE A THIRD PARTY, ARE YOU AUTHORIZED TO SUBMIT THIS APPLICATION ON BEHALF OF THE BUSINESS?  YES  NO **ALL THIRD PARTIES MUST PROVIDE THE FOLLOWING:** RELATIONSHIP TO APPLICANT \_\_\_\_\_ TELEPHONE NUMBER ( ) \_\_\_\_\_

SIGNATURE \_\_\_\_\_ DATE SIGNED YYYY / MM / DD \_\_\_\_\_ OFFICE USE ONLY REFERENCE NUMBER \_\_\_\_\_

X