



The Provincial Sales Tax Act is the legal authority for B.C. 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 canada.ca/en/services/taxes 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 are located in B.C. and you:

- sell or lease taxable goods in B.C.,
- sell accommodation in B.C.,
- provide legal services, related services (services to taxable goods or to install taxable goods), software, online marketplace services or telecommunication services in B.C., or
- facilitate the sale or lease of taxable goods, software, services, including accommodation, through an online marketplace

Some businesses located outside B.C. are also required to register.

You are not required to register if, for example, 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 information on small sellers, see [Bulletin PST 003](#), Small Sellers.

For detailed information to help you determine if you must register, see [Bulletin PST 001](#), Registering to Collect PST.

If you are an online marketplace facilitator, see [Bulletin PST 142](#), Online Marketplace Facilitators and Sellers, and Online Marketplace Services. If you sell accommodation, see our [Accommodation](#) page.

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 gov.bc.ca/etaxbc/logon](https://etaxbc.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:

1-250-356-2195

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

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 certificate of incorporation. Corporations registered outside B.C. must provide a copy of their certificate of incorporation. If a certificate of incorporation is in a language other than English, its copy must be provided with an English translation. When entering your incorporation number, include all letters and numbers as shown on your certificate of incorporation. For example: BC0715266

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

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 the CRA to allow various government agencies to identify your business. If you do not have a BN, we may 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 B.C.

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](#)

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

If you sell accommodation, see our [Accommodation](#) page.

Item 6 [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.

For more information, see [Bulletin PST 004](#), Direct Sellers and Independent Sales Contractors.

Item 7 [RETURN TO FORM](#)

An online marketplace facilitator is a business that does **all** the following:

- contracts with online marketplace sellers,
- operates an online marketplace platform (e.g. a website or mobile app) to facilitate the purchase and retail sale, provision or lease of goods, software or services (including accommodation) between online marketplace sellers and online purchasers, and
- collects payments for these sales, provisions or leases, from the purchasers.

For more information and examples, see [Bulletin PST 142](#), Online Marketplace Facilitators and Sellers, and Online Marketplace Services.

Item 8 [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 9 and Item 10 [RETURN TO FORM](#)

Required Documentation for Liquor or Cannabis Sellers

Attach a copy 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) or proof of land ownership.
- 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

Item 11 [RETURN TO FORM](#)

Provide your B.C. motor dealer number (MDN) if you have a location in B.C. If your location is outside B.C., you do not need an MDN to register for PST. If you have questions, contact the Vehicle Sales Authority of British Columbia toll free at **1-877-294-9889** or visit their website at mvsabc.com

Item 12 [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 13 [RETURN TO FORM](#)

If you are a designated party in a principal and agent relationship, provide the completed Designation Agreement or Cancellation ([FIN 406](#)).

For more information on designation agreements, see [Bulletin PST 001](#), Registering to Collect PST.

Item 14 [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 15 [RETURN TO FORM](#)

Total annual Canadian sales is the **total** taxable, non-taxable and exempt sales and leases, both **in and outside B.C.** 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.

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/login

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

Certification [RETURN TO FORM](#)

If you are a third party completing the form on the applicant's behalf, the Authorization or Cancellation of a Representative ([FIN 146](#)) completed by the applicant must be provided to us before this PST registration can be processed.

NEED MORE INFO?

Online: gov.bc.ca/pst

Toll free: 1-877-388-4440

Email: CTBTaxQuestions@gov.bc.ca

See [Bulletin PST 001](#), Register to Collect PST. Access all bulletins online at 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 **?**

<input type="checkbox"/> CORPORATION	NAME		INCORPORATION NUMBER (if not a B.C. corporation, provide a copy of your certificate of incorporation)	DATE OF INCORPORATION YYYY / MM / DD
<input type="checkbox"/> SOLE PROPRIETOR	LAST NAME	FIRST NAME	MIDDLE NAME	DRIVER'S LICENCE / BCID NUMBER
<input type="checkbox"/> PARTNERSHIP (list all partners)	LAST NAME	FIRST NAME	MIDDLE NAME	DRIVER'S LICENCE / BCID NUMBER
	LAST NAME	FIRST NAME	MIDDLE NAME	DRIVER'S LICENCE / BCID NUMBER
<input type="checkbox"/> SOCIETY OR ASSOCIATION	NAME		INCORPORATION NUMBER	DATE OF INCORPORATION YYYY / MM / DD
<input type="checkbox"/> OTHER	NAME			ID NUMBER FOR NAME PROVIDED

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 a copy of your certificate of incorporation)	DATE OF INCORPORATION YYYY / MM / DD
<input type="checkbox"/> YES <input type="checkbox"/> NO			

2 DO YOU HAVE A BUSINESS NUMBER (BN)? **?**

IF YES, ENTER THE 9-DIGIT BUSINESS NUMBER

☐ YES ☐ NO

IF YOU WERE PREVIOUSLY REGISTERED, PROVIDE YOUR PREVIOUS BUSINESS NAME	PREVIOUS PST 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)? ?		IF YES , PROVIDE NAME AND ADDRESS OF SELLER(S)		PST REGISTRATION NUMBER OF SELLER(S) (if known)	
<input type="checkbox"/> YES <input type="checkbox"/> NO					
IF YOU ARE REGISTERING A NEW BUSINESS, PROVIDE A DESCRIPTION OF YOUR BUSINESS ASSETS BELOW (e.g. furniture, tools, equipment, machinery, vehicles, etc.) ATTACH A SEPARATE PAGE IF NECESSARY				ARE YOU LEASING TAXABLE ASSETS, E.G. FURNITURE AND EQUIPMENT (excluding land and buildings)?	
DESCRIPTION OF ASSETS	WHERE PURCHASED (✓) WITHIN B.C. / OUTSIDE B.C.	PURCHASE PRICE (\$)	B.C. SALES TAX PAID YES (✓) NO		<input type="checkbox"/> YES <input type="checkbox"/> NO
					IF YES, PROVIDE NAME, ADDRESS AND PST REGISTRATION NUMBER OF LESSOR(S) (if known)

NATURE OF BUSINESS

4 TYPE OF BUSINESS ?					
<input type="checkbox"/> RETAIL <input type="checkbox"/> WHOLESALE <input type="checkbox"/> MANUFACTURING <input type="checkbox"/> RENTAL/LEASE <input type="checkbox"/> SERVICE <input type="checkbox"/> ACCOMMODATION					
<input type="checkbox"/> 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/FACILITATING					IS THIS A HOME-BASED BUSINESS?
					<input type="checkbox"/> YES <input type="checkbox"/> NO
5 IF YOU OFFER ACCOMMODATION, WHAT BEST DESCRIBES YOUR BUSINESS? ?				NUMBER OF UNITS OF ACCOMMODATION AVAILABLE	6 ARE YOU A DIRECT SELLER? ?
<input type="checkbox"/> VACATION RENTAL <input type="checkbox"/> HOTELS <input type="checkbox"/> MOTELS <input type="checkbox"/> RESORTS					<input type="checkbox"/> YES <input type="checkbox"/> NO
<input type="checkbox"/> BED AND BREAKFAST <input type="checkbox"/> COTTAGES/ CABINS <input type="checkbox"/> OTHER: _____					
7 ARE YOU AN ONLINE MARKETPLACE FACILITATOR? ?		8 WILL YOU BE SELLING SOFTWARE AND/OR TELECOMMUNICATION SERVICES? ?		9 WILL YOU BE SELLING LIQUOR? – attach agreements associated with this business ?	
<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES – attach a copy of your liquor licence(s) <input type="checkbox"/> NO	
10 WILL YOU BE SELLING CANNABIS OR CANNABIS ACCESSORIES? (check all that apply) – attach agreements associated with this business ?					
<input type="checkbox"/> YES - NON-MEDICAL – attach a copy of your cannabis retail store licence(s) or producer retail store licence(s) <input type="checkbox"/> YES - MEDICAL – attach a copy of your federal authorization(s) <input type="checkbox"/> YES - CANNABIS ACCESSORIES					
11 WILL YOU BE SELLING AND/OR LEASING MOTOR VEHICLES AS A B.C. MOTOR VEHICLE DEALER? ?			WILL YOU BE SELLING AND/OR LEASING MOTOR VEHICLES AS A DEALER WITH A LOCATION OUTSIDE B.C.? ?		
<input type="checkbox"/> YES – if yes, you must provide your motor dealer number <input type="checkbox"/> NO			<input type="checkbox"/> YES <input type="checkbox"/> NO		
MDN # _____					
WILL YOU BE SELLING BOATS?		WILL YOU BE LEASING BOATS?		WILL YOU BE SELLING AIRCRAFT?	
<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO	
WILL YOU BE LEASING AIRCRAFT?		WILL YOU BE SELLING AIRCRAFT?			
<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO			
12 WILL YOU BE SELLING TOBACCO? ?			13 IS THIS REGISTRATION GOING TO BE USED FOR FILING AND REMITTING PST COLLECTED UNDER A DESIGNATION AGREEMENT? ?		
<input type="checkbox"/> YES – ensure you have a Tobacco Retail Authorization <input type="checkbox"/> NO			<input type="checkbox"/> YES- attach the completed Designation Agreement or Cancellation (FIN 406) <input type="checkbox"/> NO		
14 NUMBER OF LOCATIONS IN B.C. – if more than one, list ALL on a separate sheet. If you would like a separate PST account for each location, see Item 13 on Page 2 . ?		IF NO LOCATIONS IN B.C., DO YOU HOLD INVENTORY IN B.C.?		IF YOU OPERATE ON A SEASONAL BASIS, PLACE AN 'X' IN THE BOX FOR EACH MONTH WHEN YOU WILL BE OPERATING	
		<input type="checkbox"/> YES <input type="checkbox"/> NO		JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC	
DATE BUSINESS WILL START MAKING TAXABLE SALES / LEASES IN B.C. YYYY / MM / DD		15 TOTAL ANNUAL CAD SALES ? (if in business 12 months or more)		TOTAL ESTIMATED ANNUAL CAD SALES (if in business less than 12 months)	
		\$		\$	
				ESTIMATED MONTHLY TAXABLE SALES / LEASES IN B.C.	
				\$	

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? ?		ALL THIRD PARTIES MUST PROVIDE THE FOLLOWING:	
<input type="checkbox"/> YES – attach the completed Authorization or Cancellation of a Representative (FIN 146) <input type="checkbox"/> NO		RELATIONSHIP TO APPLICANT	
		TELEPHONE NUMBER	
SIGNATURE		DATE SIGNED YYYY / MM / DD	
X		OFFICE USE ONLY	
		REFERENCE NUMBER	