



PROVINCIAL SALES TAX RETURN

under the *Provincial Sales Tax Act*

Business Number	
Registration Number	PST
DUE DATE	
Period Covered	

Questions?

If you need assistance completing this form, please see the [Guide to Completing the Provincial Sales Tax Return Form](#). The guide is available online at gov.bc.ca/pst under Reporting and Paying Tax or from your local [Service BC Centre](#).

Call us toll-free in Canada at 1 877 388-4440 or email us at CTBTaxQuestions@gov.bc.ca

Filing and Payment Options

eTaxBC: File your tax returns (including "NIL" returns), make payments, manage your accounts and more online at gov.bc.ca/etaxbc/myaccount

Internet Banking: Check with your financial institution to see if you can file your tax returns and make payments online through their website.

Mail: Send the Remittance Form, your payment and any required documentation to: The Director, Provincial Sales Tax, PO Box 9443 Stn Prov Govt, Victoria BC V8W 9W7

In person: Most financial institutions and Service BC Centres will accept tax returns and payments by cash, cheque or debit.

NO Tax Collectable in this Period? You Must Still File a "NIL" Return. Financial institutions WILL NOT accept "NIL" returns. See options above.

To Avoid Penalty, Interest and Loss of Commission

Returns and payments must be:

- received and dated on or before the due date by a financial institution, Service BC Centre or ministry office, or
- if mailed, postmarked on or before the due date. In the case of metered mail, the federal postmark will be used to determine if the return is on time.

In all cases, payments must be negotiable on or before the due date.

If you do not receive a tax return for a reporting period, you still must pay your taxes by the due date. Provide all information normally provided on the return. A blank form is available on our website.

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 both this Act and section 26 of the FOIPPA. Questions about the collection, use or disclosure 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)

FIN 400/WEB Rev. 2013 / 2 / 20

DETACH HERE AND FORWARD WITH YOUR PAYMENT



Remittance Form PROVINCIAL SALES TAX RETURN

LEGAL BUSINESS NAME	For Office Use

Business Number	
Registration Number	PST
DUE DATE	
Period Covered	
ENTER AMOUNT PAID	

Business closed permanently or temporarily? YES? Check the box and:

- Send us the following information:
 - business name and registration number;
 - date of closure;
 - reason for closure;
 - if sold, provide name, address and phone number of purchaser.
- If you do not notify us with your closure information, you will continue to receive tax returns that you must file even if no tax is due. If you DO NOT file the returns, you will be assessed for the estimated tax collected, penalty and interest.

NO Tax Collectable in this Period? You must still file a "NIL" return. See options above.

Make cheque or money order payable to the Minister of Finance

Do not use for payment at financial institutions

(OVER)



Complete both sides of Remittance Form

Provincial Sales Tax Return Worksheet

Period Covered

STEP 1 Total Sales and Leases
 Enter your taxable, non-taxable and exempt sales and leases in Box A. This includes in-province and out-of-province sales/leases.

A

STEP 2 Tax Collectable on Sales and Leases
Commission Enter all tax that you have collected or have levied but not collected (e.g. credit sales) in Box B. This includes the 0.4% tax on energy products. Do not deduct any amounts from this box. For more information, please see the [Guide to Completing the Provincial Sales Tax Return Form](#) available on the Reporting and Paying Tax page on our website at gov.bc.ca/pst

B

Commission (To deduct commission, you must submit your return and pay in full by the due date.)
If Box B is . . . **Enter in Box C . . .**
 \$22.00 or less Amount of tax collectable
 \$22.01 – \$333.33 \$22.00
 More than \$333.33 6.6% of tax collectable. Maximum amount is \$198.00

C

B – C = D

Net Tax Due on Sales and Leases

D

STEP 3 Purchase and Lease Price of Taxable Goods, Software and Services
 Used for registrant's consumption on which **NO** provincial sales tax has been paid. Enter this amount in Box E.

E

Tax Due on Purchases and Leases
 Enter tax on purchases and leases for registrant's consumption in Box F.

F

D + F = G

Tax Payable Before Adjustments

G

STEP 4 Adjustments
 You must keep documentation supporting each adjustment for audit purposes. You must provide the documentation on request.

Bad Debt Write-Off

H

Amounts Refunded or Credited to Customers

I

H + I = J

Total Adjustments = J

STEP 5 Total Amount Due (Enter the amount paid on front of Remittance Form)
 Make cheque or money order payable to the **Minister of Finance**.
 A \$30 fee will be charged for dishonoured payments.

G – J = K

K

PLEASE FILL IN REMITTANCE FORM BELOW WITH INFORMATION FROM THE WORKSHEET

REMITTANCE FORM Provincial Sales Tax Return

Amended

Total Sales/Leases	Box A	<input type="text"/>
Tax Collectable on Sales/Leases	Box B	<input type="text"/>
Commission	Box C	<input type="text"/>
Purchase/Lease Price of Taxable Goods/Software/Services	Box E	<input type="text"/>
Tax Due on Purchases/Leases	Box F	<input type="text"/>
Bad Debt Write-Off	Box H	<input type="text"/>
Amounts Refunded/Credited to Customers	Box I	<input type="text"/>
Total Adjustments	Box J	<input type="text"/>
Total Amount Due	Box K	<input type="text"/>

Do not use for payment at financial institutions

CERTIFICATION: I certify that the information I have provided on this form is true and correct, knowing that there are penalties for false statements.

Signature: **X** _____ Print Name: _____ Daytime Telephone: () _____