



MUNICIPAL AND REGIONAL DISTRICT TAX RETURN

under the *Provincial Sales Tax Act*

Do not use for payment at financial institutions

Business Number	
Registration Number	PST
DUE DATE	
Period Covered	

Questions?

If you need assistance completing this form, please see the [Guide to Completing the Municipal and Regional District 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 and Interest

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 401/WEB Rev. 2013 / 2 / 20

DETACH HERE AND FORWARD WITH YOUR PAYMENT



Remittance Form MUNICIPAL AND REGIONAL DISTRICT TAX RETURN

LEGAL BUSINESS NAME	For Office Use
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Business closed permanently or temporarily? YES? Check the box and:

- Send us the following information:**
 - business name and registration number; 2) date of closure; 3) reason for closure; and 4) 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.

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

Make cheque or money order payable to the Minister of Finance

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(OVER)

Complete both sides of Remittance Form

Municipal and Regional District Tax Return Worksheet

Period Covered

STEP 1	Total Accommodation Sales		
	Enter your taxable, non-taxable and exempt sales in Box A.	<input type="text"/>	A
STEP 2	Tax Collectable on Sales		
No commission is allowed for the collection of the municipal and regional district tax.	Enter all tax that you have collected or have levied but not collected (e.g. credit sales) in Box B.	<input type="text"/>	B
STEP 3	Adjustments		
Unauthorized or unsupported adjustments claimed will be disallowed.	You must keep documentation supporting each adjustment for audit purposes. You must provide the documentation on request.		
	Bad Debt Write-Off	<input type="text"/>	C
	Amounts Refunded or Credited to Customers	<input type="text"/>	D
	Total Adjustments	=	<input type="text"/> C + D = E E
STEP 4	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.		<input type="text"/> B - E = F F

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PLEASE FILL IN REMITTANCE FORM BELOW WITH INFORMATION FROM THE WORKSHEET

REMITTANCE FORM	
Municipal and Regional District Tax Return	
<input type="text"/>	Amended <input type="checkbox"/>
<u>Total Accommodation Sales</u>	Box A <input type="text"/>
<u>Tax Collectable on Sales</u>	Box B <input type="text"/>
<u>Bad Debt Write-Off</u>	Box C <input type="text"/>
<u>Amounts Refunded/ Credited to Customers</u>	Box D <input type="text"/>
<u>Total Adjustments</u>	Box E <input type="text"/>
Total Amount Due	Box F <input type="text"/>

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: _____ Print Name: _____ Daytime Telephone: () _____