



APPLICATION FOR CLEARANCE

INSTRUCTIONS:

- Complete ALL sections of the application form. Incomplete applications may be delayed. Attach additional sheets if required. Please type or print clearly.

FOR MORE INFORMATION:

- See the instructions on Page 2. Call us toll-free at 1 877 388-4440. Email us at CTBTaxQuestions@gov.bc.ca. Go to gov.bc.ca/consumertaxes

Freedom of Information and Protection of Privacy Act (FOIPPA) - The personal information on this form is collected for the purpose of administering the statutes below under the authority of these Acts and section 26 of the FOIPPA. Questions about the collection or use 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 1 800 388-4440)

1. APPLICATION CLEARANCE REQUESTED BY:

Form section 1: APPLICANT NAME, CONTACT NAME AND TITLE, YOUR FILE NUMBER, MAILING ADDRESS, TELEPHONE NUMBER, ACTING ON BEHALF OF (PURCHASER, SELLER, LENDER, OTHER).

2. SEARCH REQUIRED ON:

Form section 2: LEGAL NAME OF ENTITY BEING SEARCHED, BUSINESS NUMBER, INCORPORATION NUMBER ORIGINAL JURISDICTION

CLEARANCE UNDER THE PROVISIONS OF - check (✓) boxes and provide registration number of entity being searched, if applicable:

Form section 3: Provincial Sales Tax Act, Motor Fuel Tax Act, Social Service Tax Act, Tobacco Tax Act, Carbon Tax Act, Hotel Room Tax Act

TYPE OF OWNERSHIP - check (✓) one

Form section 4: CORPORATION, ASSOCIATION, PARTNERSHIP, SOLE PROPRIETOR, OTHER, EXPLAIN: IF SOLE PROPRIETOR, PROVIDE DRIVER'S LICENCE NUMBER

LOCATIONS - Provide the following information for each location, branch and/or division owned by the legal entity that is being searched. Attach additional sheets, if more space is required.

Form section 5: DOING BUSINESS AS, LOCATION (include street address and city)

3. ISSUE CLEARANCE FOR THE PURPOSE OF:

Form section 6: SALE OF ASSETS/INVENTORY LOCATED AT, SALE OF REAL PROPERTY, SALE OF AN INTEREST IN A BUSINESS, FINANCING FOR, REFINANCING, OTHER, DATE OF TRANSACTION

If the potential sale involves tangible personal property or software, which may be taxable under the provisions of the Provincial Sales Tax Act, provide:

Form section 7: PROPOSED PURCHASER'S NAME, PROPOSED PURCHASER'S ADDRESS

DESCRIPTION OF TANGIBLE PERSONAL PROPERTY OR SOFTWARE INVOLVED IN THE TRANSACTION AND VALUE, IF KNOWN

4. AUTHORIZATION TO RELEASE INFORMATION - from the entity on which the search is to be conducted (please type or print clearly)

Form section 8: I, (Name), (Title), authorize the release of information and a copy of the certificate as outlined in Section 4 on Page 2, to the applicant named in Section 1 (or designate), pertinent to this application for clearance. SIGNATURE, DATE SIGNED

5. CERTIFICATION OF APPLICANT:

I declare that all information provided on this form, and on all attached documents, is true and correct to the best of my knowledge and belief.

Form section 9: SIGNATURE, DATE SIGNED

INFORMATION AND INSTRUCTIONS

This application is not for builders wanting to apply for the BC PST Residential New Housing Rebate. For more information visit www.sbr.gov.bc.ca/business/Consumer_Taxes/Harmonized_Sales_Tax/new_housing_rebate.htm

Persons who intend to dispose of inventory and/or assets through a sale in bulk, or who intend to sell an interest in their business, must obtain a certificate of clearance verifying that all amounts owing* under the relevant legislation have been paid and supply the purchaser with this information.

Confirmation may also be requested for financing purposes when a vendor, or the vendor's representative, requests an up-to-date status of the vendor's account or an update to a previous confirmation.

A **Certificate of Clearance of Provincial Sales Tax** is issued, upon application, to a collector once the Ministry has verified that it has no knowledge that the collector has outstanding amounts owing* under the Act.

A **Certificate of Clearance of Tobacco Tax** is issued, upon application, to a dealer once the Ministry has verified that it has no knowledge that the dealer has outstanding tax amounts owing under the Act.

A **Certificate of Clearance of Motor Fuel Tax** is issued, upon application, to a vendor, a wholesale dealer or a retail dealer once the Ministry has verified that it has no knowledge that the dealer has outstanding amounts owing* under the Act.

A **Certificate of Clearance of Carbon Tax** is issued, upon application, to a vendor, a wholesale dealer or a retail dealer once the Ministry has verified that it has no knowledge that the dealer has outstanding amounts owing* under the Act.

A **Certificate of Clearance of Social Service Tax** is issued, upon application, to a vendor once the Ministry has verified that it has no knowledge that the vendor has outstanding tax amounts owing under the Act.

A **Certificate of Clearance of Hotel Room Tax** is issued, upon application, to an operator once the Ministry has verified that it has no knowledge that the operator has outstanding tax amounts owing under the Act.

A **Clearance Letter** is issued when there are no known outstanding amounts owing* in cases other than a sale in bulk, or a sale of an interest in a business, for registered persons. A clearance letter is processed in the same manner as a clearance certificate.

Please note: A clearance certificate or letter indicates that no outstanding amounts owing* under the relevant legislation are known to the Ministry of Finance at the time of issuance. Additional tax liabilities may be discovered at a future date through audit or other means. In general, tax liabilities predating the clearance will apply to the seller where a sale is occurring between separate legal entities. Where the clearance is with respect to a share purchase, financing or other non-sale situation, the additional tax liabilities will remain with the legal entity on which the clearance was provided. Exceptions to this may apply where circumstances warrant.

COMPLETING THE APPLICATION

Complete **ALL** sections of the application. If any of the information below is missing, it may cause a delay in processing the application. There must be a separate clearance application for each legal entity.

Section 2 – Legal name of the entity for which clearance is requested. Verification documents may be required (e.g. incorporation documents, trust agreements, amalgamation documents etc).

Section 4 – Authorization by the entity on which the clearance is requested, either by completing Section 4 on Page 1 or by providing a letter of authorization to release the information and a copy of the certificate to the applicant. Please ensure the letter of authorization specifically lists all taxation statutes for which a search is required.

The authorized signatory must be the signature of the proprietor (for sole proprietorship), at least one partner (for a partnership), a director/officer of a corporation (or other corporate entity), or someone authorized to sign on behalf of the legal entity.

The Ministry of Finance will confirm any unpaid amounts owing* under the relevant legislation at the time of application. If there are amounts owing*, outstanding tax returns or ongoing audits, the ministry will identify the analyst, collector or auditor assigned to the file.

Please Note: For the purpose of clearance, this authorization is good for only 90 days from the date the form or letter was signed by the entity on which the search is requested.

A **Certificate of Amalgamation** and underlying articles that list the amalgamating companies is required, including all prior name changes, if an amalgamation occurred within the last six years. A clearance certificate or letter will be issued in the current amalgamated name only.

SENDING IN THE APPLICATION

The application may be faxed, mailed or couriered to:

Fax Number: 250 356-2195

Mailing Address

Ministry of Finance
Consumer Taxation Programs Branch
PO Box 9443 Stn Prov Govt
Victoria BC V8W 9W7

Courier / Location Address

Ministry of Finance
Consumer Taxation Programs Branch
1802 Douglas Street
Victoria BC

Please be sure to retain a copy of this application for your records.

Clearance searches are processed in chronological order of date received, **without exception**. **Separate searches are conducted for each Act requested**; therefore, the more Acts requested, the more processing time required.

In the interest of confidentiality, the confirmation will be sent by mail to the authorized recipient only.

*Amounts owing could include tax, security equal to tax, or penalties and interest.