



APPLICATION FOR REFUND
OF SOCIAL SERVICE TAX OR HOTEL ROOM TAX
under the *Social Service Tax Act* or the *Hotel Room Tax Act*

INSTRUCTIONS:

- Complete this form (FIN 413) to apply for a general refund of **social service tax and hotel room tax**. To apply for a refund of social service tax paid on a **motor vehicle**, complete form **FIN 413/MV**. To apply for a refund of social service tax paid on **production machinery and equipment**, complete form **FIN 413/PME**. To apply for a refund of social service tax paid on a **multijurisdictional vehicle**, complete form **FIN 413/MJV**. **Farmers, fishers and aquaculturists** complete form **FIN 413/FFA** to apply for a refund of social service tax paid on tax exempt items.
- Generally a refund can only be claimed within four years from the date tax was paid. However there are reduced limitation periods for certain PST and hotel room tax transitional refunds related to the transition to the harmonized sales tax. For information on these transitional refunds refer to the ministry website at: http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Harmonized_Sales_Tax/hst.html

- A claim will not be processed if the required documents/information are not supplied.
- **Please complete Parts A, B, and C, type or print clearly, and submit all required documents.**
- Make a copy of this Application for Refund and any attachments for your records.
- If you require additional information, call the Taxpayer Services information line toll-free at 1 877-388-4440.
- Consumer Taxation Branch information and bulletins are available on the Internet: www.sbr.gov.bc.ca/ctb
- **See page 2 for other information.**

Freedom of Information and Protection of Privacy Act (FOIPPA)
The personal information on this form is collected for the purpose of administering the *Social Service Tax Act* and *Hotel Room Tax Act*, 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 Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) Email: FOI.QRYS@gov.bc.ca

P A R T A	CLAIMANT INFORMATION		
	NAME OF CLAIMANT – legal name of an individual, partner(s), corporation or society (not a business or trade name)		FEDERAL BUSINESS NO.
	MAILING ADDRESS		ACCOUNT NO. – If registered vendor / operator
	CITY	PROVINCE	POSTAL CODE
			FAX NO. – If secure to receive tax related information unattended

P A R T B	REFUND INFORMATION	
	I am applying for a refund of tax in the amount of: \$	Note: A refund can only be paid to the person who actually paid the tax. No refund will be made to 3rd parties acting on behalf of the claimant. Indicate the amount of provincial social service tax or hotel room tax you are applying for. Do not include the Federal Goods and Services Tax (GST) on this application.
	Indicate the reason for claiming this refund – See reverse for required documents to support your claim	
	ITEMS PURCHASED	NAME OF SELLER/LESSOR
	DATE OF PURCHASE	
	AMOUNT OF TAX PAID	

P A R T C	CLAIMANT DECLARATION			
	I declare that all information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine up to \$10,000, and/or imprisonment for up to two years.			
	NAME – Please type or print	ORGANIZATION POSITION/TITLE	SIGNATURE	DATE SIGNED YYYY / MM / DD

IMPORTANT INFORMATION

Part B – Refund Information

In support of your application, you must provide the following:

- A list (if the claim contains more than one invoice or receipt) of all items purchased/leased, the names of the seller/lessor, the date of the purchase and the amount of tax paid.
- Copies of bills of sale, invoices or receipts showing the names and addresses of the seller/lessor, the date of purchase and the tax paid.
- Any other documents to support the basis of your application (such as copies of credit invoices, sales invoices showing the resale of the items, bills of lading, front and back of status Indian card).

Part C – Claimant Declaration

- The application form must be signed by the person who paid the tax. If the tax was paid by a corporation or society, the application must be signed by an authorized officer.
- If the applicant is a corporation or society, the “I” in the Declaration Statement refers to the corporation or society.

Mail this form and all required documents to:

**Ministry of Finance
Consumer Taxation Branch
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6**