

**APPLICATION FOR REFUND
(VENDOR, OPERATORS, AND LESSORS)
OF SOCIAL SERVICE TAX AND HOTEL ROOM TAX**
under Remission Regulation No. 5 (*Hotel Room Tax Act* and
Social Service Tax Act)

INSTRUCTIONS:

- To be completed only by vendors, operators, and lessors.
- Please review **HST Notice 008** *General PST Transitional Rules for Transitioning to British Columbia HST* and/or **HST Notice 009** *Hotel Room Tax Transitional Rules for Transitioning to British Columbia HST* prior to completing this form.
- Please review the instructions on **Page 2** prior to completing this form.
- A claim will not be processed if Parts A, B, or C of this application form are incomplete and/or the required supporting documents are not provided. See **Page 2** for an explanation of the required documents.

- If you require additional information, call the Taxpayer Services information line toll-free at 1-877 388-4440.
- The ministry will not process a refund application of less than \$10.00

Freedom of Information and Protection of Privacy Act (FOIPPA)
The personal information on this form is collected to administer Remission Regulation No. 5 (*Hotel Room Tax Act* and *Social Service Tax Act*) under the Authority of these regulations 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 1 800 663-7867 and ask to be re-directed.) Email: FOI.QRYS@gov.bc.ca

PART A – APPLICANT INFORMATION

FULL LEGAL NAME			FEDERAL BUSINESS NUMBER (9 digits)
MAILING ADDRESS – <i>Include postal code</i> (If claim is approved, a cheque will be mailed to this address)			VENDOR/ OPERATOR NUMBER
CONTACT NAME	CONTACT PHONE NUMBER ()	CONTACT FAX NUMBER ()	EMAIL ADDRESS

PART B – REFUND INFORMATION

I am applying for a refund of tax in the amount of: \$ _____

Indicate the reason for claiming this refund – See reverse for required documents to support your claim

If more space is required, please attach a separate sheet

NAME OF PURCHASER/LESSEE	REASON FOR REFUND TO PURCHASER/LESSEE	DATE TAX WAS REFUNDED TO PURCHASER/LESSEE YYYY / MM / DD	AMOUNT OF TAX REFUNDED TO PURCHASER/LESSEE

PART 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.

SIGNATURE OF SIGNING AUTHORITY X	PRINT NAME OF SIGNING AUTHORITY	PRINT TITLE OF SIGNING AUTHORITY	DATE SIGNED YYYY / MM / DD
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IMPORTANT INFORMATION

General Instructions

Complete this form (FIN 408) to apply for a refund of an amount of tax remitted and paid to the Ministry of Finance if you have provided a refund of that amount under the *Hotel Room Tax Act* or *Social Service Tax Act* to purchasers/lessees as a result of purchases made prior to July 1, 2010 returned to and exchanged with the vendor, cancellation of services/accommodation, price reductions, and/or reconciliation of budget payment arrangements.

Refunds provided to purchasers and lessees as a result of goods returned to the vendor for refund or exchange must have occurred between July 1, 2010 and October 31, 2010. Refunds provided to purchasers and lessees as a result of cancellation of service/accommodation and/or price reduction must have occurred between July 1, 2010 and December 31, 2010. A refund as a result of reconciliation of a budget payment agreement must have occurred prior to July 1, 2011.

A refund claim from a vendor, operator, or lessor must be received by the ministry according to the following schedule:

REASONS FOR REFUND PROVIDED TO PURCHASER	DUE DATE FOR REFUND APPLICATION TO BE RECEIVED BY THE MINISTRY
Goods returned to or exchanged with vendor	December 31, 2010
Cancellation of services/accommodation	February 28, 2011
Price reductions	February 28, 2011
Reconciliation of budget payment arrangements	August 31, 2011

Part B – Refund Information

To support of your application you must provide the following:

- Name of purchaser.
- For each item listed, indicate the applicable reason for refund:
 - Purchase returned to vendor
 - Cancellation of services/accommodation
 - Price reduction
 - Reconciliation of budget payment arrangement
- Date tax was refunded to purchaser
- Amount of tax refunded to purchaser.
- Copies of credit memos, invoices or receipts showing the name and address of the vendor, name of purchaser, the date of refund provided and the amount tax refunded.

If you have provided refunds to more than 4 purchasers, create your own schedule, provide the same information and include the schedule with your application.

Part C – Claimant Declaration

If the applicant is corporation, the application must be signed by a director or authorized employee of the corporation.

Mail this form and all required documents to:

Ministry of Finance
Refund Section
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6