



APPLICATION FOR REGISTRATION AS A VENDOR

pursuant to the *SOCIAL SERVICE TAX ACT*

The *Social Service Tax Act* is the legal authority for BC retail sales tax. Social service tax is often referred to as PST (Provincial Sales Tax).

BC PST is different from the federal GST (Goods and Services Tax). To register for the GST, please contact your nearest Canada Revenue Agency – GST office.

Use this form to apply for your provincial social service tax registration number.

Step 1

Decide whether you need to register as a vendor. To determine if your business should be registered, please read the information on page 4 of the application.

Step 2

Answer all questions. Your application will be delayed or returned if you do not provide all required information.

Step 3

You may submit your application using one of the following methods:

By fax: 250 356-2195

By mail: PO Box 9443 Stn Prov Govt
Victoria BC V8W 9W7

In person: Customer Service Centre
Main Floor – 1802 Douglas Street
Victoria BC V8T 4K6

Suite 800 – 360 West Georgia Street
Vancouver BC V6B 6B2

Or contact your nearest BC Access Centre.

If you fax your application, please ***do not*** mail the original. If you mail or deliver the completed form, please take a photocopy for your records.

Step 4

If your application is approved, we will send you a certificate displaying your social service tax registration number.

If you are not eligible, or your application contains incomplete information, a representative from the Ministry of Small Business and Revenue will contact you by mail or phone.

INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

Item 1

If your business is incorporated under the *Business Corporations Act* or other legislation, enter the name as it appears on the incorporation certificate. Record your incorporation certificate number. If your business is not incorporated in BC, please provide a copy of your certificate of incorporation.

If the business is a sole proprietorship (an individual), enter your full legal name and record your driver's licence number.

If the business is a partnership, list the full legal names of all partners and record the driver's licence number for each partner. If there are more than two partners, attach an additional page.

If the business is a registered society, enter the full name of the society as it is registered and record the society incorporation number.

If the business is a registered association, enter the full name of the association as it is registered and record the association incorporation number.

Item 2

The name under which the business will be operated.

Item 3

You may already have a Business Number if:

- you collect GST
- your annual sales are greater than \$30,000
- your business is incorporated
- you have employees
- you import or export
- your business is a registered charity
- you operate a taxi or limousine service
- you are a previously existing business
- you have a registered PST or Hotel Room Tax account
- you are registered with WorkSafeBC

Enter the first 9 digits of your Business Number (BN).

Item 4

This is the physical location of the business and may differ from the mailing address.

Item 5

This is the address where tax returns and any correspondence will be sent.

Item 6

Enter the phone number, fax, e-mail, and Web site address for the business. If you do not have a business phone yet, enter an alternate phone number.

Item 7

The name of the main business contact as well as their phone number (if different from above). This may be your bookkeeper, accountant, or an employee.

Item 8

The number of locations where you will be collecting PST. If you have more than one location, list all locations on a separate page.

Item 9

If you are operating more than one location, state whether you want separate accounts for each location or one account for all locations. If you want separate accounts for each location, you must submit a separate [Application for Registration \(FIN 418\)](#) for each location.

Item 10

Describe the primary nature of your business. (This is not necessarily the type of sales, leases or services you provide.)

Item 11

Select the category or categories which describe your business activity. This helps to ensure we send you the right information.

Retailing: Establishments primarily engaged in selling merchandise to customers through physical store locations, dealerships, mail order houses, the internet, or direct sales operations. Retailers sell to the end user.

Manufacturing: Establishments primarily engaged in the manufacturing or assembly of new products, either finished products ready to be consumed, or semi-finished to be used in further manufacturing processes.

Wholesaling: Establishments primarily engaged in wholesaling merchandise to retail businesses. Wholesalers generally do not sell to the end user.

Rental/Leasing: Establishments primarily engaged in renting, leasing, or otherwise allowing the use of personal property (for example, vehicles, equipment, videos) or real estate (for example, land and buildings)

Service: Establishments primarily engaged in providing services (as opposed to selling and leasing products). This includes food and beverage services including those provided by restaurants, caterers and drinking establishments; auto repair and maintenance, personal care services (for example, hair care, massage, etc.); funeral services; laundry services; photo finishing, pet care, etc.

Other: Business sectors that do not fit the above categories (for example, construction, agriculture, etc.).

Item 12

Describe the type of taxable sales, leases, or services that you will be providing in BC and which would involve the collection of tax. If you are not sure you need to register, refer to page 4.

Item 13

Indicate if you will be selling liquor and provide the liquor licence of the establishment if known.

Item 14

Indicate if you will be selling tobacco products.

Item 15

Indicate if you will be selling coloured fuel (gas or diesel).

Item 16

If you sell motor vehicles, indicate whether you expect to sell more than five cars per year. If YES, provide your motor dealer licence number.

Item 17 - Important item

Enter the date the business will start/started making taxable sales, leases or services. Registration cannot occur more than six months before this date.

Item 18

If your business operates on a seasonal basis, place an "X" in the box for each month when you will be operating. If your business operates year-round, proceed to Item 19.

Item 19

Indicate the anticipated monthly taxable sales, leases and services. This will help us determine an appropriate tax filing schedule for the business.

Item 20

If you are purchasing an existing business, indicate whether the purchase includes assets (not including inventory). If YES, provide the name of the seller and, if possible, their social service tax registration number. PST is payable on the purchase of the equipment and fixtures of a business (for example, cash registers, desks, furniture, photocopiers, etc.). This tax is due at the time of purchase.

Item 21

Provide a general description of your assets: where the assets were purchased, their purchase price and whether PST has been paid. Attach a separate sheet if necessary.

Item 22

Indicate if you are leasing all or a portion of your assets. If YES, please provide the name and address of who you are leasing from. PST is payable on the lease of the equipment and fixtures of a business.

Item 23

If you have previously been registered with us, please provide the name and registration number under which you operated. If this business is no longer operating, please provide the closure date. If you have been registered with us before and the previous registration number is still on our system, it may be reactivated.

Item 24

The name and address of your financial institution.

Item 25

All applications must be certified.

If you are a third party, you must indicate if you are authorized to submit the application form on behalf of the business and you must provide your address and phone number.



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pursuant to the SOCIAL SERVICE TAX ACT

Fax Number: 250 356-2195 (Do not mail if sending by fax)

Please type or print clearly and complete the form IN FULL. Incomplete forms will be returned. Attach additional sheets if more space is required.

OFFICE USE ONLY TIN NO. REG REGISTRATION/PROFILE

1 Type of Ownership and Name - Choose One Only. Includes options for CORPORATION, SOLE PROPRIETOR, PARTNERSHIP, SOCIETY, and ASSOCIATION with associated fields for names and licence numbers.

2 Name Under Which Business is Conducted (Trade or Firm name)

3 Do you have a Business Number (BN)? 4 Location of Business. Includes fields for Street, City, Province/State, Country, and Postal/Zip Code.

5 Business Mailing Address (If different from item 4 above). Includes fields for Street, City, Province/State, Country, and Postal/Zip Code.

6 Business Phone No., Business Fax No., E-Mail Address, Website Address

7 Business Contact Name, Business Contact Phone No. - If different from above

8 Number of locations in B.C. 9 Do you want one account for all locations? Includes checkboxes for YES/NO.

10 Please describe the PRIMARY nature of your business (e.g., mill, hardware, barber)

11 Select the category(ies) which describe your business activity. Includes checkboxes for RETAILING, MANUFACTURING, WHOLESALING, RENTAL/LEASING, SERVICE, OTHER.

12 Describe your: TYPE OF TAXABLE RETAIL SALES, TYPE OF TAXABLE LEASES, TYPE OF TAXABLE SERVICES

13 Will you be selling liquor? 14 Will you be selling tobacco? Includes checkboxes for YES/NO and a field for Liquor Licence Number(s).

15 Will you be selling coloured fuel (gas or diesel)? 16 If you are selling motor vehicles, do you expect to sell more than five cars per year? Includes checkboxes for YES/NO and a field for Motor Dealer Licence No.

17 Date business will start/started making taxable sales/leases/services. 18 If you operate on a seasonal basis, place an 'X' in the box for each month when you will be operating. 19 Anticipated Monthly Taxable Sales/Leases/Services

20 Did you purchase assets (excluding inventory)? If YES, provide name and address of seller(s). Social Service Tax Registration No. of Seller(s) (If known)

21 Describe your business assets (e.g., equipment, furniture, fixtures, etc.). Includes table with columns for DESCRIPTION OF ASSETS, WHERE PURCHASED, PURCHASE PRICE, BC SALES TAX PAID. 22 Are you leasing taxable assets (excluding land and buildings)?

23 If previously registered under the Social Service Tax Act provide the following: Previous Business Name, Previous Registration No. (If known), If business is no longer operating, provide closure date: YYYY / MM / DD

24 Financial Institution Name, Address, Postal/Zip Code

25 Certification - By completing this document, you are certifying that all the information it contains is true and complete. You are advised that false information may result in penalties and/or prosecution. Includes fields for Name, Signature, Title/Position in Company, Date Signed.

If you are a third party, are you authorized to submit this application on behalf of the business? Includes checkboxes for YES/NO and fields for Relationship to Applicant, Address, Phone No.

If you need help, please call our information/help line:

- **Vancouver area: 604 660-4524**
- **Outside of Vancouver: toll-free at 1 877 388-4440**

Or visit our Web site at www.sbr.gov.bc.ca/ctb

YOU MUST REGISTER IF YOU

- Regularly make taxable sales of goods, or lease taxable goods as a lessor. (This can include motor vehicles, automotive parts, building materials, flowers, general merchandise such as cosmetics, appliances, souvenirs, clothing, art, art supplies, alcoholic beverages, cigarettes/tobacco, household or office furniture.)
- Provide legal services in British Columbia.
- Sell taxable parking in the Vancouver Regional Transit Service Area.
- Provide taxable services. (A taxable service is any service provided to install, assemble, dismantle, repair, adjust, restore, recondition, refinish, or maintain tangible personal property. Examples include automobile maintenance and repairs, furniture repairs, re-upholstery and refinishing, watch repair and maintenance, and maintenance of business equipment such as cash registers, photocopiers and computers.)
- Sell a telecommunication service.
- Sell propane.
- Act as a liquidator, receiver, receiver-manager, or trustee, and dispose of assets in the course of your business.
- Are a contractor involved in the construction or improvement of real property under “time and materials” contracts.

DO NOT REGISTER IF YOU

- Sell **only** non-taxable goods (for example, fruit and vegetables), or provide non-taxable services (for example, dry cleaning). If you plan to add any taxable goods to your resale inventory or provide taxable services, you must first register as a vendor.
- Are not in business but occasionally sell goods through garage sales, flea markets, craft fairs, or fund raising sales. In such cases, you must collect and remit tax at the time of the sale.
- Are a wholesaler and do not make sales to the end user.
- Are a manufacturer and do not make sales to the end user.
- Are a contractor exclusively involved in the construction or improvement of real property under “lump-sum” contracts.

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information requested is collected under the authority of and used for the purpose of administering the *Social Service Tax Act*, and, with respect to the retailers who sell tobacco and/or coloured fuel, the *Tobacco Tax Act* and *Motor Fuel Tax Act*. Questions about how the *FOIPPA* applies to this personal information can be directed to the general inquiry line at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440 elsewhere in Canada, or in writing to Revenue Programs Division, Suite 800 - 360 West Georgia Street, Vancouver BC V6B 6B2.