



PROVINCIAL SALES TAX RETURN

under the *Provincial Sales Tax Act*

Business Number	
Registration Number	PST
DUE DATE	
Period Covered	

Questions?

If you need assistance completing this form, see the [Guide to Completing the Provincial Sales Tax Return](#). The guide is available online at gov.bc.ca/pst (under [Report & Pay](#)) 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: Service BC Centres will accept tax returns and payments by cash, cheque or debit. Most financial institutions will only accept payments; you will have to file your return separately.

NO PST Collectable in this Period? You Must Still File a "NIL" Return.

To Avoid Penalty, Interest and Loss of Commission

Returns and payments must be:

- received and dated on or before the due date, 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 section 26(a) of the FOIPPA. Questions about the collection, use or disclosure of this information can be directed to the Director, Policy, Rulings and Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

FIN 400WEB Rev. 2017 / 1 / 5

DETACH HERE AND FORWARD WITH YOUR PAYMENT



LEGAL BUSINESS NAME

For Office Use

Business closed permanently or temporarily?

Please complete and send us a [FIN 357](#), *Request to Close Provincial Sales Tax Account*. The form is available online at gov.bc.ca/pst (under [Forms](#)).

NO PST Collectable in this Period? You must still file a "NIL" return. See options above.

Remittance Form PROVINCIAL SALES TAX (PST) RETURN

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

Make cheque or money order payable to the Minister of Finance

(OVER)



Provincial Sales Tax (PST) Return Worksheet

Period Covered

STEP 1 Total Sales and Leases (excluding PST and GST)
 Enter your total sales and leases in Canada in Box A.
 This includes taxable, non-taxable and exempt sales and leases.

A

STEP 2 PST Collectable on Sales and Leases

Commission
 Each business (legal entity) may claim only one commission for each reporting period, even if it has more than one registration number and files more than one tax return.

Enter all PST that you have collected or have levied but not collected (e.g. credit sales) in Box B. This includes the 0.4% tax on energy products and the \$1.50 passenger vehicle rental tax. Do not deduct any amounts from this box. For more information, see the [Guide to Completing the Provincial Sales Tax Return](#) online at gov.bc.ca/pst (under [Report & Pay](#)).

B

Commission (To deduct commission, you must submit your return and pay in full by the due date.)

If Box B is . . .	Enter in Box C . . .	
\$22.00 or less	Amount of PST collectable	<input type="text"/>
\$22.01 – \$333.33	\$22.00	C
More than \$333.33	6.6% of PST collectable. Maximum amount is \$198.00	<input type="text"/>

B – C = D

Net PST Due on Sales and Leases (Do NOT include Box D on the Remittance Form.)

D

STEP 3 Purchase and Lease Price of Taxable Goods, Software and Services

Used for registrant's consumption on which **NO** PST has been paid. Enter this amount in Box E.

E

PST Due on Purchases and Leases
 Enter PST on purchases and leases for registrant's consumption in Box F.

F

D + F = G

PST Payable Before Adjustments (Do NOT include Box G on the Remittance Form.)

G

STEP 4 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.

PST on Bad Debt Write-Off

H

PST on Amounts Refunded or Credited to Customers

I

H + I = J

Total Adjustments = J

STEP 5 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.

G – J = K

K

PLEASE FILL IN REMITTANCE FORM BELOW WITH INFORMATION FROM THE WORKSHEET

REMITTANCE FORM		Provincial Sales Tax (PST) Return	
<input type="text"/>	Amended <input type="checkbox"/>	Total Sales/Leases (excluding PST and GST)	Box A <input type="text"/>
		PST Collectable on Sales/Leases	Box B <input type="text"/>
		Commission	Box C <input type="text"/>
		Purchase/Lease Price of Taxable Goods/Software/Services	Box E <input type="text"/>
		PST Due on Purchases/Leases	Box F <input type="text"/>
		PST on Bad Debt Write-Off	Box H <input type="text"/>
		PST on Amounts Refunded/Credited to Customers	Box I <input type="text"/>
		Total Adjustments	Box J <input type="text"/>
		Total Amount Due	Box K <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: () _____