



Provincial Sales Tax (PST) Notice

Notice 2015-003

Issued: May 2015

Late PST Registrations

Provincial Sales Tax Act

This notice explains the rules for businesses that are required to be registered to collect and remit PST but have not applied to register.

If you are not registered for PST but should be, you are still a collector under the *Provincial Sales Tax Act* and have all the same obligations as a registered collector. Therefore, you should apply to register for PST **and** remit PST as soon as possible to minimize penalties and interest that may be applied to your business.

For more information about who must be registered, see [Bulletin PST 001](#), *Registering to Collect PST*.

Reporting Periods

Sales and Leases Before June 1, 2015

If you are required to be registered but have not applied, your first reporting period starts April 1, 2013 or on the date of your first taxable sale or lease, whichever is later. This reporting period ends May 31, 2015.

You must file a PST return and remit the PST for this first reporting period no later than June 30, 2015. If you do not file your return and remit the PST by the due date, you may be subject to penalties and interest.

Sales and Leases on or After June 1, 2015

If you are required to be registered but have not applied, your reporting period for sales and leases you make on or after June 1, 2015 is monthly.

For example, if you have sales and leases after June 1, 2015 but you do not apply to register until August 15, 2015, the reporting period for sales and leases in June is the month of June and the reporting period for sales and leases in July is the month of July.

If you do not file your return and remit the PST by the last day of the month following the month in which you make a sale or lease, you may be subject to penalties and interest.

Once You Apply to Register for PST

We will process your PST registration and assign you an ongoing reporting period that starts the first day of the month you apply to register.

For example, if you apply to register August 15, 2015, your first reporting period will start August 1, 2015.

For more information, see [Bulletin PST 002](#), *Charging, Collecting and Remitting PST*.

How to Register

You can apply to register to collect and remit PST using any of the following options:

- **Online:** register online using **eTaxBC** (see our webpage [Register to Collect PST](#) for more information)
- **In person:** at your local **Service BC Centre** or at 1802 Douglas Street in Victoria
- **By fax or mail:** complete a paper form and mail or fax it to us

The *Application for Registration for Provincial Sales Tax (FIN 418)* is available from any Service BC Centre and on our website.

Further Information

If you have any questions, please call us toll free at 1 877 388-4440 or email your questions to CTBTaxQuestions@gov.bc.ca

Access our forms, publications, legislation and regulations online at gov.bc.ca/PST (go to **Forms** or **Publications**).

Subscribe to our **What's New** page to receive email updates when new PST information is available.

The information in this notice is for your convenience and guidance and is not a replacement for the legislation.