



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 below.

Step 2

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

Step 3

Submit your application. Once you have completed the application, click the “Submit Form” button on page 3.

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.

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 (e.g., fruit and vegetables), or non-taxable services (e.g., 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.

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

INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

Item 1 [RETURN TO FORM](#)

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, we may contact you for 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, go to page 4 of this application.

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 [RETURN TO FORM](#)

The name under which the business will be operated.

Item 3 [RETURN TO FORM](#)

You may already have a Federal 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 Federal Business Number (BN).

Item 4 [RETURN TO FORM](#)

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

Item 5 [RETURN TO FORM](#)

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

Item 6 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

The number of locations where you will be collecting PST. If you have more than one location, go to page 4 of this application.

Item 9 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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

Item 11 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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 1.

Item 13 [RETURN TO FORM](#)

Indicate if you will be selling liquor and provide the liquor licence number(s) of the establishment(s) if known.

Item 14 [RETURN TO FORM](#)

Indicate if you will be selling tobacco products.

Item 15 [RETURN TO FORM](#)

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

Item 16 [RETURN TO FORM](#)

Indicate if you will be selling and/or leasing motor vehicles. If YES, provide your motor dealer licence number.

Item 17 - Important item [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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

Item 19 [RETURN TO FORM](#)

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

Item 20 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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

Item 22 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

The name and address of your financial institution.

Item 25 [RETURN TO FORM](#)

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.



APPLICATION FOR REGISTRATION AS A VENDOR

pursuant to the SOCIAL SERVICE TAX ACT

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...

OFFICE USE ONLY TIN NO. REG REGISTRATION/PROFILE

Once you have completed the application, click on the "Submit Form" button at the bottom of this page.

1 Type of Ownership and Name - Click on One Only CORPORATION SOLE PROPRIETOR PARTNERSHIP SOCIETY ASSOCIATION

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

3 Do you have a Federal Business Number (BN)? 4 Location of Business Street City Province/State Country Postal/Zip Code

5 Business Mailing Address (If different from item 4 above) Street C/O City Province/State Country 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 BC 9 Do you want one account for all locations?

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

11 Select the category(ies) which describe your business activity 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? Liquor Licence Number(s) (if applicable)

15 Will you be selling coloured fuel (gas or diesel)? 16 Will you be selling and/or leasing motor vehicles? If YES, provide your Motor Dealer Licence No.

17 Date business will start/started making taxable sales/leases/services 18 If you operate on a seasonal basis, click 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.) 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 Code

25 Certification By causing this document to be sent, 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. Name Title/Position in Company Date Completed YYYY / MM / DD

If you are a third party, are you authorized to submit this application on behalf of the business? YES NO All third parties must provide the following: Relationship to Applicant Address Phone No.

