



# APPLICATION FOR REGISTRATION AS AN OPERATOR

pursuant to the *Hotel Room Tax Act*

**Use this form to apply for your provincial hotel room tax registration number.**

### Step 1

**Decide whether you need to register as an operator.** 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 hotel room 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 make sales of accommodation that are subject to tax including:

- hotels, motels, resorts, cabins, and similar establishments that offer **four or more units** of accommodation;
- lodging houses, boarding houses, bed and breakfast establishments, or rooming houses having accommodation for **four or more tenants** (for example, four or more units of accommodation);
- clubs and similar places that offer **four or more units** of accommodation, whether or not membership is required for the lodging;
- hostels and dormitories with **four or more beds** for rent;
- boats or ships moored at one location for the duration of the guests' stay that offer **four or more units** of accommodation;
- privately-owned units (for example, chalets, condos, cabins) sold by a private management company that offers **four or more units** of accommodation (effective November 16, 1998).

**DO NOT REGISTER** if you sell only the following types of exempt accommodation:

- lodging provided by an operator who offers less than four units of accommodation, regardless of the type of establishment. A unit of accommodation is the basic unit sold to a customer. For example, a unit of accommodation for a hotel or motel is generally a room or a suite, whereas a unit of accommodation for a hostel or dormitory is generally a bed;
- lodging let to the same person for a continuous period of more than one month, such as apartments;
- lodging in lodging houses, boarding houses, bed and breakfast establishments, or rooming houses having accommodation for **no more than three** tenants (for example, three or fewer units of accommodation);
- hostels and dormitories with no more than three beds for rent;
- accommodation in tents;
- tent or trailer sites supplied by a camp or trailer park;
- lodging supplied to patients or residents in hospitals, nursing homes, or homes for the aged;
- lodging supplied to passengers on a ship or train while the ship or train is in transit or is making a scheduled stopover in the province;
- lodging where the charge for accommodation is \$30 or less per day, or \$210 or less per week;
- lodging supplied by employers to their employees in premises normally operated by or on behalf of the employer;
- lodging in industrial camps (facilities that provide accommodation in bunkhouses, trailers or other structures) that are operated by or on behalf of an employer or under a contract with an employer, and are operated solely for the purpose of providing lodging exclusively (over 90%) to employees of the employer, other persons engaged by the employer or to both, during periods when those persons are performing work or other services for the employer;
- lodging supplied by religious or charitable organizations at summer camps and similar places;
- accommodation without amenities – units that are not supplied with bedding, heat, electricity, and indoor plumbing. If one or more of these amenities is provided, you are required to register;
- lodging in privately-owned units (for example, chalets, condos, cabins) sold by a private management company that offers **less than four units** of accommodation.

### MUNICIPAL AND REGIONAL DISTRICT TAX

All establishments located within the approved municipalities and regional districts are required to charge both the 8% hotel room tax and up to 2% municipal and regional district tax on all sales of accommodation that are subject to tax under the *Hotel Room Tax Act*. Refer to Ministry of Small Business and Revenue Bulletin **HRT 007** for additional information.

**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](http://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, enter 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 [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
- you are a previously existing business
- your business is a registered charity
- you operate a taxi or limousine service
- you have a registered provincial sales tax (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 you will be operating in BC. 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 430) for each location.

## Item 10 [RETURN TO FORM](#)

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

**Accommodation Services:** Establishments that provide short-term lodging for travellers, vacationers, and others. In addition to lodging, other services may be provided such as restaurants, gift shops, and recreation facilities.

**Hotels:** Establishments that provide suites or guest rooms within a multi-storey or high-rise structure, accessible from the interior only, and generally offer guests complementary services such as food and beverage services, parking, laundry services, swimming pools, exercise rooms, and conference and convention facilities.

**Motels:** Establishments that are designed to accommodate clients travelling by motor vehicles, and provide short-stay suites or guest rooms within a one or two-storey structure, characterized by exterior access to rooms and ample parking areas adjacent to the room entrances.

**Resorts:** Establishments that are designed to accommodate vacationers and provide full-service suites and guest rooms, typically in a non-urban setting next to lakes, rivers or mountains, and feature extensive indoor and/or outdoor leisure activities on the premises on a year-round basis.

**Bed and Breakfast:** Establishments that provide guest rooms in private homes or in small buildings converted for this use and include in the room rates, a full breakfast served by the owner or owner-supervised staff.

**Cottages/Cabins:** Establishments that provide housekeeping cottages and cabins for vacationers and may include access to private beaches and fishing.

**Other:** Any other establishments that provide short-term lodging.

## Item 11 [RETURN TO FORM](#)

Indicate the number of units of accommodation.

**Note:** Items 12 and 13 – If you will be selling liquor or tobacco you must register as a vendor under the *Social Service Tax Act*. Complete an **Application for Registration as a Vendor** (FIN 418).

## Item 12 [RETURN TO FORM](#)

Indicate if you will be selling liquor.

## Item 13 [RETURN TO FORM](#)

Indicate if you will be selling tobacco products.

## Item 14 – Important item [RETURN TO FORM](#)

Enter the date the business will start/started making taxable accommodation sales. Registration **cannot occur** more than six months before this date.

## Item 15 [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, please proceed to Item 16.

## Item 16 [RETURN TO FORM](#)

Indicate the anticipated monthly taxable accommodation sales. This will help us determine an appropriate tax filing schedule for the business.

## Item 17 [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 hotel room 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 18 [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 19 [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 20 [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 21 [RETURN TO FORM](#)

The name and address of your financial institution.

## Item 22 [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 AN OPERATOR pursuant to the HOTEL ROOM 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 Hotel Room Tax Act...

OFFICE USE ONLY TIN NO. REGISTRATION/PROFILE REG

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 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 Select the category which describes your business activity ACCOMMODATION SERVICES HOTELS MOTELS RESORTS BED AND BREAKFAST COTTAGES/CABINS OTHER

11 Number of units of accommodation available 12 Will you be selling liquor? 13 Will you be selling tobacco?

14 Date business will start/started making taxable accommodation sales 15 If you operate on a seasonal basis, click in the box for each month when you will be operating 16 Anticipated Monthly Taxable Accommodation Sales

17 Did you purchase assets (excluding inventory)? 18 Describe your business assets (for example, equipment, furniture, fixtures, etc.) 19 Are you leasing taxable assets (excluding land and buildings)?

20 If previously registered under the Hotel Room Tax Act provide the following: Previous Business Name Previous Registration No. If business is no longer operating, provide closure date: YYYY / MM / DD

21 Financial Institution Name Address Postal/Zip Code

22 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.

