



APPLICATION FOR REFUND OF SOCIAL SERVICE TAX PRODUCTION MACHINERY AND EQUIPMENT pursuant to the Social Service Tax Act

INSTRUCTIONS:

- A refund must be claimed within six years of payment of the tax.
A claim cannot be processed if the required documents/information are not supplied.
Make a copy of this Application for Refund and any attachments for your records.
Please complete Parts A, B, C and D, type or print clearly and submit all required documents.
For more information, please visit the Consumer Taxation Branch Web site at www.sbr.gov.bc.ca/ctb and follow the links to the Production Machinery and Equipment page.
If you require additional information, call the Consumer Taxation Branch in Vancouver at 604 660-4524 or outside Vancouver toll free at 1 877 388-4440.
See reverse for other important information.

Mail this form and all required documents to: Ministry of Small Business and Revenue Consumer Taxation Branch PO Box 9628 Stn Prov Govt Victoria BC V8W 9N6

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 under the authority of both this Act and section 26 of the FOIPPA.

CLAIMANT INFORMATION
NAME OF CLAIMANT - legal name of an individual, partner(s), corporation or society (not a business or trade name)
MAILING ADDRESS
CITY PROVINCE POSTAL CODE
ACCOUNT NO. (If registered vendor)
DAYTIME PHONE NO.
FAX NO. - If secure to receive tax related information unattended

REFUND INFORMATION
I am applying for a refund of tax in the amount of: \$
Note: A refund can only be paid to the person who actually paid the tax. No refund will be made to 3rd parties acting on behalf of the claimant.

DESCRIPTION OF ITEMS OR REPLACEMENT PARTS - If more space is required, please attach a separate sheet
Table with columns: NAME AND ADDRESS OF SELLER/LESSOR OR PERSON WHO PROVIDED TAXABLE SERVICES, DESCRIPTION OF ITEMS PURCHASED OR LEASED, OR EQUIPMENT FOR WHICH TAXABLE SERVICES WERE PROVIDED, DATE OF PURCHASE YYYY / MM / DD, AMOUNT OF TAX PAID

CLAIMANT DECLARATION - see reverse for Detailed Information and Eligibility Criteria
By signing below, I certify that: please check (✓) appropriate box
1. I am an eligible manufacturer (see reverse) of ... or,
2. The production machinery and equipment or taxable services claimed above were acquired for an exempt use (see reverse).
3. I am aware that if there is any change in the use of an item that has been exempted from tax to a use that does not qualify for the exemption, tax is payable as prescribed under the Act.
4. I confirm that the tax has not already been credited back or refunded to me from the seller/lessor.
5. All information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief.
NAME - Please type or print ORGANIZATION POSITION/TITLE SIGNATURE DATE SIGNED YYYY / MM / DD

DETAILED INFORMATION

In support of your application, you must provide the following:

- This form, completed in full.
- A list (if the claim contains more purchases/leases than can be noted on the front of this form) of each item purchased or leased, the name and address of the seller/lessor, the date of the purchase and the amount of tax paid.
- Copies of bills of sale, invoices or receipts showing the name and address of the seller/lessor, the date of purchase and the amount of tax paid.
- For applications by eligible contractors, a completed *Certificate of Exemption: Production Machinery and Equipment*, form FIN 453/M.
- Any other documents to support the basis of your application.

ELIGIBILITY CRITERIA

Although detailed information is provided below, the final determination of whether a person qualifies for refund, or whether an item qualifies for refund, lies with the *Social Service Tax Act*.

ELIGIBLE MANUFACTURER

Manufacturers, mine operators, petroleum and natural gas processors, and persons providing manufacturing services to manufacturers should refer to **Bulletin SST 054**, *Manufacturers* for details of this exemption.

LOGGING

Logging means felling or bucking trees, skidding or otherwise moving trees or logs to the landing or other first point of accumulation, or the loading, unloading, sorting, storing or processing of trees or logs at landings, log dumps, sort yards, dry-land sorts, booming grounds, or mill yards. Logging does not include silviculture or the construction or maintenance of landings, log haul roads, or other roads (*Social Service Tax Act*, regulation 13.1).

CONTRACTOR

Contractors should refer to Revenue Programs Division **Bulletin SST 072**, *Contractors and Subcontractors, Improvements to Realty* for details about this exemption and eligibility for a refund.

EXEMPT USE

- Used primarily and directly to manufacture tangible personal property for sale, lease or own business use within a manufacturing site, mine site, or at a well head, gas processing plant or petroleum refinery, as established under regulation 13.2.
- Equipment prescribed under regulation 13.3 to be used exclusively and directly in logging.
- Equipment prescribed under regulation 13.4 to be used exclusively and directly in the exploration and development of petroleum or natural gas deposits.
- Equipment of the type prescribed under regulation 13.5 to be used exclusively and directly in the exploration and development of coal or mineral deposits.
- Equipment prescribed under regulation 13.6 to be used exclusively and directly in the exploration for or development of petroleum, natural gas or minerals.
- Used by businesses more than 50% of the time to provide qualifying manufacturing services to qualifying manufacturers as established under regulation 13.14.

If there is any change in use of an item that was exempted from tax to a use that does not qualify for an exemption, tax is payable as prescribed under the Act.

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