



APPLICATION FOR CLEARANCE

Please Note: A clearance certificate or letter indicates that no tax liability is known to the Consumer Taxation Branch at the time of issuance. However, additional tax liabilities may be discovered at a future date through audit or other means. Please refer to the INFORMATION AND INSTRUCTIONS on page 2 for additional details.

Please DO NOT use this form for Corporation Capital Tax Clearance requests. For further information concerning Corporation Capital Tax Clearances, please call 250 953-3082.

If you have any questions about this form or how the legislation applies, please call 250 387-7526 or your nearest Consumer Taxation Branch office or fax 250 356-2195.

Failure to provide the requested information will delay the processing of this application. Attach additional sheets if required.

Information is also available on the Internet: www.rev.gov.bc.ca/ctb

Please type or print clearly.

Freedom of Information and Protection of Privacy Act (FIPPA)

The personal information requested is collected under the authority of and used for the purpose of administering the statutes below. Questions about how the FIPPA applies to this personal information can be directed to the general inquiry line at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440 elsewhere in Canada, or in writing to Revenue Programs Division, Suite 800 - 360 West Georgia Street, Vancouver BC V6B 6B2.

1. APPLICATION FOR CLEARANCE UNDER THE PROVISIONS OF: (Check (✓) applicable boxes only and provide registration number)

Form with checkboxes for Social Service Tax Act, Motor Fuel Tax Act, Tobacco Tax Act, Hotel Room Tax Act, and Horse Racing Tax Act.

2. CLEARANCE REQUESTED BY (Name and address of firm making this application)

Form for Section 2 containing fields for CONTACT NAME, TITLE, TELEPHONE NUMBER, ACTING ON BEHALF OF (PURCHASER, SELLER, LENDER, OTHER), and YOUR FILE NUMBER.

3. SEARCH REQUIRED ON (Name of Corporation, Association, all partners or proprietor)

Form for Section 3 containing fields for SEARCH REQUIRED ON and INCORPORATION NUMBER ORIGINAL JURISDICTION.

LOCATIONS (Provide the following information for each location, branch and/or division owned by the legal entity that is required to remit tax under the provisions of the tax acts being searched.)

Form for Section 4 containing fields for DOING BUSINESS AS and LOCATION - STREET ADDRESS, CITY.

4. ISSUE CLEARANCE FOR THE PURPOSE OF

Form for Section 4 containing checkboxes for SALE OF ASSETS LOCATED AT, SALE OF REAL PROPERTY, SALE OF SHARES ONLY, FINANCING FOR, and REFINANCING, along with a field for DATE OF TRANSACTION.

If the potential sale involves tangible personal property which may be taxable under the provisions of the Social Service Tax Act, provide:

Form for Section 5 containing fields for PROPOSED PURCHASER'S NAME, PROPOSED PURCHASER'S ADDRESS, and DESCRIPTION OF TANGIBLE PERSONAL PROPERTY INVOLVED IN THE TRANSACTION AND VALUE IF KNOWN.

5. AUTHORIZATION TO RELEASE INFORMATION (From the entity on which search is to be conducted. Please print or write clearly.)

Form for Section 5 containing fields for signature and title, and DATE SIGNED.

6. CERTIFICATION OF APPLICANT

The above statements are certified to be correct to the best of the knowledge and belief of the undersigned.

Form for Section 6 containing fields for SIGNATURE and DATE SIGNED.

INFORMATION AND INSTRUCTIONS

Persons who intend to dispose of their stock through a sale in bulk must supply the purchaser with confirmation that all taxes collected by that person have been remitted. Confirmation may also be requested for financing purposes, when a vendor or the vendor's representative requests an up-to-date status of the vendor's account, by a bailiff, or to update a previous confirmation.

A **Certificate of Payment of Social Service Tax** is issued to vendors registered under the *Social Service Tax Act* when a sale in bulk is made and when the Consumer Taxation Branch has verified that it has no knowledge of an outstanding tax debt.

A **Certificate of Payment of Hotel Room Tax** is issued to operators registered under the *Hotel Room Tax Act* when a sale in bulk is made and when the Consumer Taxation Branch has verified that it has no knowledge of an outstanding tax debt.

Confirmation that there is no known outstanding tax debt in cases other than sales in bulk and for non-registered and registered businesses under the *Motor Fuel Tax Act*, *Tobacco Tax Act* and *Horse Racing Tax Act* is processed in the same manner except that a letter confirming no outstanding debt is issued, rather than a certificate.

A clearance certificate or letter indicates that no tax liability is known to the Consumer Taxation Branch at the time of issuance. Additional tax liabilities may be discovered at a future date through audit or other means. In general, tax liabilities predating the clearance will apply to the seller where a sale is occurring between separate legal entities. Where the clearance is with respect to a share purchase, financing, or other non-sale situation, the additional tax liabilities will remain with the legal entity on which the clearance was provided. Exceptions to this may apply where circumstances warrant.

COMPLETING THE APPLICATION

You must complete **ALL** sections of the application. If any of the following information is missing, it may cause a delay in the processing of your application:

- The **legal name** of the entity for which clearance is requested. (section 3)
- The **purpose of the search**. (section 4)
- **Authorization** by the entity on which clearance is requested, either by completing section 5 on page 1 of this form or by providing a letter of authorization to release the information to the applicant. Please ensure the letter of authorization specifically lists all taxation statutes for which a search is required.
Note: for the purpose of clearance, this authorization is good for only 90 days from the date the form or letter was signed by the entity on which the search is requested.
- The **applicant's signature**. (section 6)
- A **Certificate of Amalgamation** and list of the amalgamating companies, if an amalgamation occurred within the last six years.

SENDING IN YOUR APPLICATION

Your request may be mailed, couriered or faxed to:

Mailing Address	Courier / Location Address	Fax No.
Ministry of Provincial Revenue Consumer Taxation Branch PO Box 9443 Stn Prov Govt Victoria BC V8W 9W7	Ministry of Provincial Revenue Consumer Taxation Branch 1802 Douglas Street Victoria BC V8T 4K6	250 356-2195

Please be sure to retain a copy for your records.

Clearance searches are processed in chronological order, **without exception**. Separate searches are conducted for each Act requested – the more Acts requested, the more processing time required.

Please wait two weeks before enquiring as to the status of your application.

In the interest of confidentiality, the confirmation will be sent by mail to the applicant only.