BRITISH COLUMBIA

APPLICATION FOR REGISTRATION AS A VENDOR

pursuant to the *SOCIAL SERVICE TAX ACT*

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 on page 4.

Step 2
Answer all questions. Your registration will be delayed or returned if you do not provide all of the required information. **If a question does not apply to you, please insert N/A; do not leave blank.**

Step 3
Fax, mail, or deliver the application to any Consumer Taxation Branch office or Government Agent's office (address located in the blue pages of the phone book). If you fax your application, please ***do not*** mail the original. If you mail or deliver the completed form, please take a photocopy for your records.

Step 4
Once your application has been processed, we will send you a registration certificate displaying your tax registration number. We will also send you information on your responsibilities as a vendor and how to complete the tax return form.

INSTRUCTIONS

Item 1
If your business is incorporated under the *BC Company Act* or other legislation, enter the name as it is registered on the incorporation certificate. Record your incorporation certificate number.

If the business is a proprietorship (an individual), enter your full legal name with your last name first. Record drivers licence number.

If a partnership, list the full legal names of all partners with the last name first. Record drivers licence number. If more than two partners, attach an additional page.

If this is a registered association or society, record the full name of the association or society as it is registered. Record society number.

Item 2
The name under which the business will be operated.

Item 3
Enter your Federal Government Business No. (BN). This is 9 numeric; followed by 2 alpha; followed by 4 numeric.

Item 4
This is the physical location of the business and may differ from the mailing address.

Item 5
This is the address where tax returns and any correspondence will be sent.

Item 6
The name, address, and telephone number of the main business contact who will be responsible for social service tax. This may be your bookkeeper, accountant, or an employee who is responsible for sales tax. Include e-mail and website addresses.

Item 7
The number of the locations you will be operating in British Columbia.

Item 8
If you are operating more than one location, state whether you want separate tax returns for each location or one tax return for **all** locations. If you want to submit separate tax returns for each location, you must submit separate Applications for Registration for each location.

Item 9
Indicate if you have or will have a liquor licence. Provide liquor licence number if you have one.

Item 10
Indicate if you sell tobacco products.

Item 11
If you are a motor dealer, provide your motor dealer licence number.

Item 12
State your primary business area so you are sent the right information. Indicate which business sector best describes the primary nature of your business.

Retail Trade: establishments primarily engaged in retailing merchandise through physical store locations, dealerships, mail order houses, the internet, or direct sales operations (generally do not transform or further manufacture the goods they sell) to the final end-users, including after-sales services such as installation and repair services.

Wholesale Trade: establishments primarily engaged in wholesaling merchandise and providing related logistics, marketing and support services, who either take ownership of the goods (merchant wholesalers), or arrange for the purchase or sale of goods on a commission basis (e.g., agents and brokers). Some wholesalers (e.g., suppliers of non-consumer capital goods, etc.) sell their products in single units to final users.

Manufacturing: establishments primarily engaged in the physical or chemical transformation and assembly of materials or substances into new products, either finished products ready to be consumed, or semi-finished to be used in further manufacturing products.

Real Estate, Rental and Leasing: establishments primarily engaged in renting, leasing, or otherwise allowing the use of real estate and consumer goods (excluding goods leased without an operator) or intangible assets (e.g., patents, trademarks, etc.) and includes managing real estate for others; selling, renting and/or buying of real estate for others; and appraising real estate.

Agriculture, Forestry, Fishing, and Hunting: establishments primarily engaged in growing crops, raising animals, harvesting timber, harvesting fish and other animals from their natural habitats, and providing related support activities.

Mining and Oil and Gas Extraction: establishments primarily engaged in extracting naturally occurring minerals including solids (e.g., coal and ores) liquids (e.g., crude oil), and gases (e.g., natural gas), including mine site operations (e.g., quarrying, well operations, milling, etc.) as well as support services such as mineral exploration, contract drilling, and mineral properties development, etc.

Construction: establishments primarily engaged in constructing, repairing and renovating buildings, and engineering works, and in subdividing and developing land, including the construction of complete projects and/or sub-contracting parts of projects.

Transportation and Warehousing: establishments primarily engaged in transporting passengers and goods via road, rail, water, air, and pipeline; warehousing and storing goods; providing services to these establishments, and includes post offices and courier services.

Information and Cultural Industries: establishments primarily engaged in creating and disseminating (except by wholesale and retail methods) information and cultural products such as written works, musical works or recorded performances, recorded dramatic performances, software and information databases, or providing the means to disseminate them such as recording studios, telecommunications carriers, data processing services, etc.

Professional, Scientific and Technical Services: establishments primarily engaged in providing accounting, consulting, design, research, and advertising related services based on the expertise, knowledge and skills of their employees, usually on a project basis. (e.g., lawyers, notaries, bookkeeping and payroll services, computer systems design).

Repair and Maintenance: these establishments are primarily engaged in the repair and maintenance of equipment such as motor vehicles, machinery, electrical equipment including computers, personal and household equipment, appliances and furnishings, and other products, and not engaged in retail sales other than parts and supplies.

Other Services: establishments, not in any other sector, primarily engaged in providing food and beverage services including restaurants, caterers and drinking establishments, etc.; personal care services such as hair care, massage, etc.; funeral services; laundry services and other services to individuals, (e.g., photo finishing, pet care, etc.); organizing and promoting religious activities; and grant-making, social advocacy, professional, business, labour and other organizations, clubs and associations.

Item 13
Indicate what the primary nature of your business is. (This may not be what you are selling, leasing or provide services for).

Item 14
Indicate what you are selling, leasing or providing services for in British Columbia that would involve the collection of tax. If none of these apply, read “Do Not Register” on the reverse of the application.

Item 15 – Important item
Enter the date the business started or expects to start making taxable sales or leases or services. Registration **cannot occur** more than six months before this date.

Item 16
If your business operates on a seasonal basis, place an “X” in the box for the months when you will be making taxable sales. If your business operates year round, proceed to Item 17.

Item 17
Enter anticipated gross monthly sales (this includes taxable and non-taxable). Enter anticipated monthly taxable sales. If you estimate your taxable sales at $10,000 or less per month (which would be $700 or less per month in tax), you may be assigned a quarterly or semi-annual filing schedule for remitting the tax due. Quarterly returns are filed every three months and semi-annual returns are filed every six months.

Please Note: Items 18 through 20 ask questions about the assets of your business. Social service tax is payable on the purchase or lease of the equipment and fixtures of a business. This tax is due at the time of purchase. If you have purchased or leased equipment such as a cash register, desks, furniture, photocopiers, etc., the questions are designed to help us, and you, determine if there is any tax liability on these assets.

Item 18
If you are purchasing an existing business, advise who previously operated the business. If you purchased or leased any assets from the previous operator, provide the address of the previous operator, and the social service tax registration number if known.

Item 19
Provide a general description of your business assets: where the assets were purchased, their purchase price and whether social service tax has been paid. Attach a separate sheet if necessary.

Item 20
If you are leasing all or a portion of your business assets, please provide the name and address of who you are leasing from.

Items 21
Have you previously been registered with us? If so, what was the name and account number under which you operated? Is this business still open, and if not, when did it close? If you have been registered with us before and the previous registration number is still on our system, it may be reactivated.

Item 22
The name and address of your financial institution.

Item 23
All applications must be signed.

- Where the applicant is a proprietorship, the form must be signed by the proprietor.
- Where the applicant is a partnership, the form must be signed by a partner authorized to sign on behalf of the business.
- Where the applicant is a corporation, the form must be signed by a proper signing authority.
- Where the applicant is a society, the form must be signed by the president, secretary or director of the society.

BRITISH COLUMBIA

Ministry of Finance and Corporate Relations
Consumer Taxation Branch

Mailing Address:
PO Box 9443 Stn Prov Govt
Victoria BC V8W 9W7

APPLICATION FOR REGISTRATION AS A VENDOR

pursuant to the *SOCIAL SERVICE TAX ACT*

(WEBFORM)

Fax Number: (250) 356-2195 (Do not mail if sending by fax)

Please type or print clearly and complete the form IN FULL. Incomplete forms will be returned. Attach additional sheets if more space is required.

Registration No. – ***For Office Use Only***

1 Type of Ownership and Name – *Choose One Only*

☐ CORPORATION — Corporation Name | Incorporation No.

☐ INDIVIDUAL PROPRIETOR — Last Name | First Name/Middle Name | Drivers Licence No.

☐ PARTNERSHIP *(List all partners)* — Last Name | First Name/Middle Name | Drivers Licence No.

☐ SOCIETY — Society Name | Society No.

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

3 Federal Business No. (BN)

4 Location of Business — Street

City | Province | Country | Postal Code

5 Business Mailing Address *(If different from item 4 above)* — Street

C/O

City | Province | Country | Postal Code

6 Business Contact Name | Home Phone No. ( ) | Work Phone No. ( ) | Fax No. ( )

Address | Postal Code

E-Mail Address | Website Address

7 Number of locations in B.C.

8 Do you want to submit one return for all locations? ☐ NO ☐ YES – *List locations to be included in one return.*

9 Do you have **OR** will you be applying for a liquor licence? ☐ YES ☐ NO — Liquor Licence No. *(if applicable)*

10 Do you sell tobacco products? ☐ YES ☐ NO

11 Do you have a Motor Dealer Licence No.? ☐ YES ☐ NO — Motor Dealer Licence No.

12 Which category best describes your main business activity? *Choose One Only (see instructions for details)*

☐ RETAIL TRADE ☐ MANUFACTURING ☐ AGRICULTURE, FORESTRY, FISHING & HUNTING ☐ CONSTRUCTION ☐ INFORMATION AND CULTURAL INDUSTRIES ☐ REPAIR & MAINTENANCE

☐ WHOLESALE TRADE ☐ RENTAL/LEASING ☐ MINING AND OIL & GAS EXTRACTION ☐ TRANSPORTATION AND WAREHOUSING ☐ PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES ☐ RESTAURANTS & OTHER SERVICES

13 Please describe what is the **PRIMARY nature** of your business *(e.g., mill, hardware, barber)*

14 Describe your:

TYPE OF TAXABLE SALES	TYPE OF TAXABLE LEASES	TYPE OF TAXABLE SERVICES

15 Date business will start/ started making taxable sales/leases/services — YYYY MM DD

16 If you operate on a seasonal basis, place an 'X' in the box for months operated

JAN | FEB | MAR | APR | MAY | JUNE | JULY | AUG | SEP | OCT | NOV | DEC

17 Anticipated Gross Monthly Sales $

Anticipated Monthly Taxable Sales $

18 Did you purchase or are you leasing assets from previous owner of this business? ☐ YES ☐ NO

Business location formerly operated by

Social Service Tax Registration No. *(If known)*

Current Address of Previous Operator

19 Describe your business assets *(e.g., equipment, furniture, fixtures, etc.)*

BUSINESS ASSETS *(excluding inventory)*	WHERE PURCHASED (✔) WITHIN BC	WHERE PURCHASED (✔) OUTSIDE BC	PURCHASE PRICE ($)	TAX PAID (✔) YES	TAX PAID (✔) NO

20 If you are leasing assets, provide lessor's name and address.

21 Have you previously been registered under the *Social Service Tax Act?* ☐ YES ☐ NO

Previous Registration No. *(If known)*

Is this business still operating? ☐ YES ☐ NO

If *NO*, state date closed — YYYY MM DD

22 Financial Institution Name | Address | Postal Code

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

Name – *Please print*	Title	Signature	Date Signed YYYY / MM / DD

ORIGINAL: MAIL OR FAX TO CONSUMER TAXATION BRANCH – **DO NOT MAIL IF FAXED**

If you need help, please call the information/help line nearest you, or visit our website at http://www.fin.gov.bc.ca/ctb

Campbell River
Phone: (250) 286-7567

Cranbrook
Phone: (250) 426-1599

Dawson Creek
Phone: (250) 784-2459

Kamloops
Phone: (250) 828-4507

Kelowna
Phone: (250) 861-7699

Nanaimo
Phone: (250) 741-3652

Nelson
Phone: (250) 354-6799

Penticton
Phone: (250) 492-1409

Prince George
Phone: (250) 565-4299

Terrace
Phone: (250) 638-6565

Vancouver
Phone: (604) 660-4524

Vernon
Phone: (250) 549-5660

Williams Lake
Phone: (250) 398-4817

Victoria
Phone: (250) 387-0656

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, maintenance of business equipment such as cash registers, photocopiers and computers, and installation and servicing of computer software.)
- 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.

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 to the Consumer Taxation Branch at the time of the sale.
- Are a wholesaler 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. Contractors who make such improvements under “time and materials” contracts must be registered.

The *Social Service Tax Act* is the legal authority for British Columbia’s retail sales tax. Social service tax is often referred to as PST (provincial sales tax).

British Columbia PST is different from the federal goods and services tax (GST). To register for the GST, please contact your nearest Canada Customs and Revenue Agency – GST office.

Freedom of Information and Protection of Privacy Act
The personal information requested is collected under the authority of and used for the purpose of administering the *Social Service Tax Act,* and, with respect to the retailers who sell tobacco, the *Tobacco Tax Act.* Questions about how the *Freedom of Information and Protection of Privacy Act* applies to this personal information can be directed to the Tax Analyst at (250) 356-7342, Consumer Taxation Branch, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4.