

**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.

**To determine if your business should be registered, please read the following information.**

**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.

**If you need help, please call  
the information/help line nearest you.**

**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

**If you have determined you should be registered, please read the INSTRUCTIONS ON HOW TO COMPLETE THE APPLICATION FORM, then, go to the APPLICATION FOR REGISTRATION AS A VENDOR and answer all the questions.**

- Your registration will be delayed or returned if you do not provide all the required information. If a question does not apply to you, please insert N/A. Do not leave blank.
- Click the **?** under each item number for more information about that item.
- Once you have completed the application, click on the Submit Form button to send the form to the Consumer Taxation Branch.
- Once your application has been processed, we will send you a registration certificate displaying your registration number. We will also send you information on your responsibilities as a vendor and how to complete the tax return form.

Registration No. – <i>For Office Use Only</i>
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<b>1</b> Type of Ownership and Name – <i>Click on One Only</i>		Incorporation No.
<input type="checkbox"/> CORPORATION	Corporation Name	
<input type="checkbox"/> INDIVIDUAL PROPRIETOR	Last Name/First Name/Middle Name	Drivers Licence No.
<input type="checkbox"/> PARTNERSHIP <i>(List all partners)</i>	List all names in the format Last Name/First Name/Middle Name and separate by a comma	Drivers Licence No(s).
<input type="checkbox"/> SOCIETY	Society Name	Society No.

<b>2</b> Name Under Which Business is Conducted <i>(Trade or Firm name)</i>	<b>3</b> Federal Business No. (BN)
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<b>4</b> Location of Business	Street
City	Province Country Postal Code

<b>5</b> Business Mailing Address <i>(If different from item 4 above)</i>	Street
C/O	Province Country Postal Code
City	

<b>6</b> Business Contact Name	Home Phone No.	Work Phone No.	Fax No.
Address	( )	( )	( )
E-Mail Address	Website Address		

<b>7</b> Number of locations in B.C.	<b>8</b> Do you want to submit one return for all locations?	<input type="checkbox"/> NO <input type="checkbox"/> YES – <i>List locations to be included in one return.</i>
<b>9</b> Do you have OR will you be applying for a liquor licence?	Liquor Licence No. <i>(if applicable)</i>	<b>10</b> Do you sell tobacco products?
<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<b>11</b> Do you have a Motor Dealer Licence No.?
		<input type="checkbox"/> YES <input type="checkbox"/> NO

<b>12</b> Which category best describes your main business activity? <i>Click on One Only (see instructions for details)</i>					
<input type="checkbox"/> RETAIL TRADE	<input type="checkbox"/> MANUFACTURING	<input type="checkbox"/> AGRICULTURE, FORESTRY, FISHING & HUNTING	<input type="checkbox"/> CONSTRUCTION	<input type="checkbox"/> INFORMATION AND CULTURAL INDUSTRIES	<input type="checkbox"/> REPAIR & MAINTENANCE
<input type="checkbox"/> WHOLESALE TRADE	<input type="checkbox"/> RENTAL/LEASING	<input type="checkbox"/> MINING AND OIL & GAS EXTRACTION	<input type="checkbox"/> TRANSPORTATION AND WAREHOUSING	<input type="checkbox"/> PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	<input type="checkbox"/> RESTAURANTS & OTHER SERVICES

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

<b>14</b> Describe your:	TYPE OF TAXABLE SALES	TYPE OF TAXABLE LEASES	TYPE OF TAXABLE SERVICES
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<b>15</b> Date business will start/started making taxable sales/leases/services	YYYY/MM/DD	<b>16</b> If you operate on a seasonal basis, place an 'X' in the box for months operated	<b>17</b> Anticipated Gross Monthly Sales	Anticipated Monthly Taxable Sales
		JAN FEB MAR APR MAY JUNE JULY AUG SEP OCT NOV DEC	\$	\$

<b>18</b> Did you purchase or are you leasing assets from previous owner of this business?	<input type="checkbox"/> YES <input type="checkbox"/> NO	Business location formerly operated by	Social Service Tax Registration No. <i>(If known)</i>
Current Address of Previous Operator			

<b>19</b> Describe your business assets <i>(e.g., equipment, furniture, fixtures, etc.)</i>	<b>20</b> If you are leasing assets, provide name and address of lessor.		
BUSINESS ASSETS <i>(excluding inventory)</i>	WHERE PURCHASED <i>(✓)</i>	PURCHASE PRICE (\$)	TAX PAID <i>(✓)</i>
	WITHIN BC OUTSIDE BC		YES NO

<b>21</b> Have you previously been registered under the Social Service Tax Act?	Previous Registration No. <i>(If known)</i>	Is this business still operating?	YYYY / MM / DD
<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO If NO, state date closed	

<b>22</b> Financial Institution Name	Address	Postal Code
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**23 Certification** – By causing this document to be sent to the Consumer Taxation Branch, 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. (Type in the following information.)

Name	Title	Date Completed YYYY / MM / DD
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# INSTRUCTIONS

## Item 1 [RETURN TO FORM](#)

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 incorporation 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 numbers.

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 [RETURN TO FORM](#)

The name under which the business will be operated.

## Item 3 [RETURN TO FORM](#)

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

## Item 4 [RETURN TO FORM](#)

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

## Item 5 [RETURN TO FORM](#)

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

## Item 6 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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

## Item 8 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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

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

Indicate if you sell tobacco products.

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

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

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

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 [RETURN TO FORM](#)

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

## Item 14 [RETURN TO FORM](#)

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 page 1, as you may not need to register.

## Item 15 – Important item [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

If your business operates on a seasonal basis, click 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 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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

## Item 20 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

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 [RETURN TO FORM](#)

The name and address of your financial institution.

## Item 23 [RETURN TO FORM](#)

All applications must have the name and title of the applicant. Please enter the name and title as follows.

- Where the applicant is a proprietorship, the name and title of the proprietor.
- Where the applicant is a partnership, the name and title of a partner(s) authorized on behalf of the business.
- Where the applicant is a corporation, the name and title of an authorized applicant.
- Where the applicant is a society, the name and title of the president, secretary or director of the society.