



APPLICATION FOR REFUND OF SOCIAL SERVICE TAX PAID BY A BONA FIDE FARMER, COMMERCIAL FISHER, OR AQUACULTURIST under the Social Service Tax Act

INSTRUCTIONS:

- Farmers, commercial fishers and aquaculturists complete this form to apply for a refund of social service tax paid on tax exempt items. To apply for a refund of social service tax paid on a motor vehicle, complete form FIN 413/MV. Complete form FIN 413 to apply for general social service tax and hotel room tax refunds.
• A refund can only be claimed within four years of the payment of the tax.
• A claim will not 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, and C, type or print clearly, and submit all required documents (explained on page 2).

- Please see the following bulletins for more information: Bulletin SST 023, Bona Fide Farmers; Bulletin SST 025, Bona Fide Commercial Fishers; Bulletin SST 050, Bona Fide Aquaculturists. Consumer Taxation Branch information and bulletins are available on our website at www.sbr.gov.bc.ca/ctb.
• If you require additional information, please call the Taxpayer Services information line toll-free at 1 877 388-4440 or e-mail CTBTaxQuestions@gov.bc.ca
• See Page 2 for other information

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. Questions about the collection or use of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria, BC V8W 9V4. (Telephone: toll-free at 1 877 388-4440)

CLAIMANT INFORMATION
NAME OF CLAIMANT - legal name of an individual, partner(s), corporation or society (not a business or trade name)
ACCOUNT NO. - If registered vendor / operator
MAILING ADDRESS HOME PHONE NO. WORK PHONE NO.
CITY PROVINCE POSTAL CODE 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. Indicate the amount of provincial social service tax you are applying for. Do not include the Federal Goods and Services Tax (GST) on this application.
Select [X] ONE statement below that explains why you are claiming a refund. Your claim will not be processed if you do not provide the required documents. (See reverse for explanation of document numbers.)
I am a bona fide farmer in BC, and I have purchased/leased and paid tax on items specifically exempt from tax under the Act, when purchased/leased by a bona fide farmer to be used solely for a farm purpose. Document No.'s 1, 6, 7, and 8 are attached.
I am a bona fide commercial fisher in BC, and I have purchased/leased and paid tax on items specifically exempt from tax under the Act, when purchased/leased by a bona fide commercial fisher for use in fishing. Document No.'s 2, 3, 6, 7 and 9 are attached.
I am a bona fide aquaculturist in BC, and I have purchased/leased and paid tax on items specifically exempt from tax under the Act, when purchased/leased by a bona fide aquaculturist to be used solely for an aquaculture purpose. Document No.'s 4, 5, 6, 7, and 10 are attached.

CLAIMANT DECLARATION
I declare that all information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine up to \$10,000, and/or imprisonment for up to two years.
NAME - Please type or print TITLE - If signing for a corporation or society SIGNATURE DATE SIGNED YYYY / MM / DD

IMPORTANT INFORMATION

Part B – Refund Information

Explanation of document numbers:

Document
No.

- 1 Copies of **BRITISH COLUMBIA PROPERTY ASSESSMENT NOTICES** showing you own or lease land classified as farm land.
- 2 A copy of your **COMMERCIAL FISHER'S LICENCE** for the 12 month period following the date of your purchase.
- 3 **T4F, FISH SLIPS/INCOME STATEMENTS** from your employer for the 12 month period following the date of your purchase.
- 4 A copy of the **CERTIFICATION** as a bona fide aquaculturist issued by the Director, Aquaculture and Commercial Fisheries Branch.
- 5 A copy of your **AQUACULTURE LICENCE**.
- 6 A schedule listing, in date order, all items purchased or leased, and the amount of tax paid on the items.
- 7 Copies of **INVOICES/RECEIPTS** showing the names of the seller/lessor, the purchaser/lessee, the date of the sale, and the tax paid.
- 8 A **SIGNED STATEMENT** from you certifying that the items purchased or leased are to be used solely for a farm purpose.
- 9 A **SIGNED STATEMENT** from you certifying that the items purchased or leased are to be used solely for a commercial fishing purpose.
- 10 A **SIGNED STATEMENT** from you certifying that the items purchased or leased are to be used solely for an aquaculture purpose.

Part C – Claimant Declaration

- The application form must be signed by the person who paid the tax. If the tax was paid by a corporation or society, the application must be signed by an authorized officer.
- If the applicant is a corporation or society, the "I" in the Declaration Statement refers to the corporation or society.

Mail this form and all required documents to:

**Ministry of Finance
Consumer Taxation Branch
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6**