



BRITISH COLUMBIA

The Best Place on Earth

Ministry of Finance

# SOCIAL SERVICE TAX RETURN – Supplementary

under the Social Service Tax Act

Business Number	
Registration Number	R
<b>DUE DATE</b>	
<i>To avoid penalty &amp; interest, see below</i>	
Period Covered	

Questions?



Call the Consumer Taxation Branch toll-free in Canada at: 1 877-388-4440



Refer to **Bulletin SST 032** for instructions on completing the tax return. It is available from any branch office or on our website: [www.sbr.gov.bc.ca/documents\\_library/bulletins/sst\\_032.pdf](http://www.sbr.gov.bc.ca/documents_library/bulletins/sst_032.pdf)



Mail the remittance form, your payment and any required documentation to: The Commissioner, Social Service Tax PO Box 9443 Stn Prov Govt, Victoria BC V8W 9W7

## Do not use for payment at financial institutions

Use this return for filing a supplementary return for periods after June 30, 2010.

To avoid penalty and interest, your return and payment must be:

- received and dated on or before the due date by Service BC Centre or ministry office, or
- mailed and received by the ministry on or before the close of business (4:30 pm) on the 23rd of the month following the end of your reporting period to be considered on time. Returns postmarked but not received by the due date are not on time.**

In all cases, payments must be negotiable on or before the due date. If your tax return is late, you may be assessed a penalty equal to 10% of the tax due and interest.

Financial institutions cannot process returns printed off the Internet. Mail or bring this form to any Service BC Centre.

Do not claim commission for periods after December 2010.

For more information, please refer to **Notice 2010-013**, *Final Supplemental PST Returns and Applicable Extensions*.

### 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 Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) E-mail: [FOI.QRYS@gov.bc.ca](mailto:FOI.QRYS@gov.bc.ca)

FIN 400S/WEB Rev. 2011 / 2 / 2

DETACH HERE AND FORWARD WITH YOUR PAYMENT



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## Remittance Form – Supplementary SOCIAL SERVICE TAX RETURN

Registration Number	R
<b>DUE DATE</b>	
<i>To avoid penalty &amp; interest, see above</i>	
Period Covered	
<b>ENTER AMOUNT PAID</b>	

Make cheque or money order payable to Minister of Finance

(OVER)

## Do not use for payment at financial institutions



Complete both sides of Remittance Form

Legal Name of Business

# Social Service Tax Return Supplementary Worksheet

<b>STEP 1</b>	<b>Total Sales</b> Enter your taxable, non-taxable, and exempt sales in Box A. This includes in-province and out-of-province sales.	Total Sales <input style="width: 100%;" type="text"/> A
<b>STEP 2</b>	<b>Tax Collectable on Sales</b> Enter all tax that you have collected or should have collected (e.g., credit sales) in Box B. This includes the battery levy and the Innovative Clean Energy Fund levy. Refer to <a href="#">Bulletin SST 032</a> for details regarding what to include on this line.	Tax Collectable on Sales <input style="width: 100%;" type="text"/> B
	<b>Commission – Do not claim commission for periods after December 2010</b> For more information, please refer to <a href="#">Notice 2010-013, Final Supplemental PST Returns and Applicable Extensions</a> .	Commission <input style="width: 100%;" type="text"/> C
	<b>Net Tax Due on Sales</b>	B - C = D <input style="width: 100%;" type="text"/> D
<b>STEP 3</b>	<b>Purchase Price of Taxable Goods</b> Used for vendor's consumption on which NO social service tax has been paid. Enter this amount in Box E	Purchase Price of Taxable Goods <input style="width: 100%;" type="text"/> E
	<b>Tax Due on Purchases</b> Enter tax on vendor's consumption purchases in Box F	Tax Due on Purchases <input style="width: 100%;" type="text"/> F
	<b>Tax Payable</b>	D + F = G <input style="width: 100%;" type="text"/> G
<b>STEP 4</b>	<b>Adjustments - Please Note:</b> The vendor cannot make any adjustments against PST remitted on this supplemental return. Instead, they may apply to the ministry for a refund using the <a href="#">Application for Refund (FIN 408)</a> form.  For more information: refer to the Returns and Exchanges of Tangible Personal Property Section in the <a href="#">HST Notice 008, General PST Transitional Rules for Transitioning to British Columbia HST</a> .	
<b>STEP 5</b>	<b>Total Amount Due</b> (Enter the amount paid on front of Remittance Form) <b>Make cheque or money order payable to:</b> Minister of Finance  A \$30 fee will be charged for dishonoured cheques.	
		G = K <input style="width: 100%;" type="text"/> K

Please proceed to Remittance Form below and fill in information from worksheet as directed

**REMITTANCE FORM – Summary from Social Service Tax Return Supplementary Worksheet**

Please write your Registration No. <b>R</b>	<b>Total Sales</b> (Enter amount from Box A)	A
	<b>Tax Collectable on Sales</b> (Enter amount from Box B)	B
	<b>Commission – Do not claim commission for periods after December 2010</b>	C
	<b>Purchase Price of Taxable Goods for Vendor's Consumption</b> (Enter amount from Box E)	E
	<b>Tax Due on Purchases</b> (Enter amount from Box F)	F
	<b>Total Amount Due</b> (Enter amount from Box K)	K

**CERTIFICATION:** I certify that the information I have provided on this form is true and correct, and I understand that there are penalties for false statements.

Signature: **X** \_\_\_\_\_ Print Name: \_\_\_\_\_ Daytime Telephone: ( ) \_\_\_\_\_

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