



APPLICATION FOR REFUND OF SOCIAL SERVICE TAX PRODUCTION MACHINERY AND EQUIPMENT pursuant to the Social Service Tax Act

INSTRUCTIONS:

- A refund must be claimed within four years of payment of the tax.
A claim cannot be processed if the required documents/information are not supplied.
Make a copy of this application and any attachments for your records.
Please complete Parts A, B, C and D, type or print clearly and submit all required documents.
For more information, please visit our website at www.sbr.gov.bc.ca/ctb
If you require additional information, call us toll-free at 1 877 388-4440.
See reverse for other important information.

Mail this form and all required documents to: Ministry of Finance Consumer Taxation Branch PO Box 9628 Stn Prov Govt Victoria BC V8W 9N6

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.

CLAIMANT INFORMATION: NAME OF CLAIMANT, MAILING ADDRESS, CITY, PROVINCE, POSTAL CODE, ACCOUNT NUMBER, DAYTIME PHONE NUMBER, FAX NUMBER.

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.

DESCRIPTION OF EXEMPT ITEMS table with columns: NAME AND ADDRESS OF SELLER/LESSOR OR PERSON WHO PROVIDED TAXABLE SERVICES, DESCRIPTION OF EXEMPT ITEMS PURCHASED OR LEASED, OR EQUIPMENT FOR WHICH TAXABLE SERVICES WERE PROVIDED, DATE OF PURCHASE YYYY / MM / DD, AMOUNT OF TAX PAID.

CLAIMANT DECLARATION - see reverse for Detailed Information and Eligibility Criteria. By signing below, I certify that: please check (✓) appropriate box. 1. I am an eligible manufacturer... 2. The production machinery... 3. I am aware that if there is any change... 4. I confirm that the tax has not already been credited back... 5. All information provided on this form... I acknowledge that any false information may result in prosecution...

DETAILED INFORMATION

In support of your application, you must provide the following:

- This form, completed in full.
- A list (if the claim contains more purchases/leases than can be noted on the front of this form) of each item purchased or leased, the name and address of the seller/lessor, the date of the purchase and the amount of tax paid.
- Copies of bills of sale, invoices or receipts showing the name and address of the seller/lessor, the date of purchase and the amount of tax paid.
- For applications by eligible contractors, a completed *Certificate of Exemption: Production Machinery and Equipment (FIN 453/M)*.
- Any other documents to support the basis of your application.

ELIGIBILITY CRITERIA

Although detailed information is provided below, the final determination of whether a person qualifies for refund, or whether an item qualifies for refund, lies with the *Social Service Tax Act*.

ELIGIBLE MANUFACTURER

Manufacturers, mine operators, petroleum and natural gas processors, and persons providing manufacturing services to manufacturers should refer to [Bulletin SST 054, *Manufacturers*](#), for details of this exemption.

LOGGING

Logging means felling or bucking trees, skidding or otherwise moving trees or logs to the landing or other first point of accumulation, or the loading, unloading, sorting, storing or processing of trees or logs at landings, log dumps, sort yards, dry-land sorts, booming grounds, or mill yards. Logging does not include silviculture or the construction or maintenance of landings, log haul roads, or other roads (*Social Service Tax Act*, regulation 13.1).

LOCAL GOVERNMENT

Local governments and local government corporations should refer to [Bulletin SST 054, *Manufacturers*](#), for details about this exemption.

CONTRACTOR

Contractors should refer to [Bulletin SST 072, *Real Property Contractors*](#), for details about this exemption and eligibility for a refund.

EXEMPT USE

Machinery or equipment used primarily and directly to:

- manufacture tangible personal property for sale, lease or own use within a manufacturing site or mine site, or at a well site, gas processing plant or petroleum refinery (regulation 13.2),
- generate electricity or electricity and heat at a cogeneration plant by a qualified local government entity (regulation 13.2.1), or
- provide qualifying manufacturing services to qualifying manufacturers (regulation 13.14).

Prescribed machinery and equipment used exclusively and directly in:

- logging (regulation 13.3),
- the exploration and development of petroleum or natural gas deposits (regulation 13.4),
- the exploration and development of coal or mineral deposits (regulation 13.5), or
- qualifying pollution control (regulation 13.7) and waste management (regulation 13.8) activities.

Prescribed machinery and equipment used primarily for qualifying transmission purposes (regulations 13.2.1(1.1), 13.8.1 and 13.8.2).

Parts, materials, services and tangible personal property exempt under regulations 13.10.1, 13.10.2 and 13.10.3.

If there is any change in use of an item that was purchased exempt from tax to a use that does not qualify for the exemption, tax is payable as prescribed under the Act.

For more information, please visit our website at www.sbr.gov.bc.ca/ctb