



BRITISH
COLUMBIA

The Best Place on Earth

APPLICATION FOR REGISTRATION AS AN OPERATOR

pursuant to the *HOTEL ROOM TAX ACT*

Use this form to apply for your provincial hotel room tax registration number.

Step 1

Decide whether you need to register as an operator. To determine if your business should be registered, please read the information on page 4 of the application.

Step 2

Answer all questions. Your registration will be delayed or returned if you do not provide all of the required information.

Step 3

You may submit your application using one of the following methods:

By fax: 250 356-2195

By mail: PO Box 9443 Stn Prov Govt
Victoria BC V8W 9W7

In person: Customer Service Centre
Main Floor – 1802 Douglas Street
Victoria BC V8T 4K6

Suite 800 – 360 West Georgia Street
Vancouver BC V6B 6B2

Or contact your nearest BC Access Centre.

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

If your application is approved, we will send you a certificate displaying your hotel room tax registration number.

If you are not eligible, or your application contains incomplete information, a representative from the Ministry of Finance will contact you by mail or phone.

INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

Item 1

If your business is incorporated under the *Business Corporations Act* or other legislation, enter the name as it appears on the incorporation certificate. Record your incorporation certificate number. If your business is not incorporated in BC, please provide a copy of your certificate of incorporation.

If the business is a sole proprietorship (an individual), enter your full legal name and record your driver's licence number.

If the business is a partnership, enter the full legal names of all partners and record the driver's licence number for each partner. If there are more than two partners, attach an additional page.

If the business is a registered society, enter the full name of the society as it is registered and record the society incorporation number.

If the business is a registered association, enter the full name of the association as it is registered and record the association incorporation number.

Item 2

The name under which the business will be operated.

Item 3

You may already have a Federal Business Number (BN) if:

- you collect GST
- your annual sales are greater than \$30,000
- your business is incorporated
- you have employees
- you import or export
- you are a previously existing business
- your business is a registered charity
- you operate a taxi or limousine service
- you have a registered provincial sales tax (PST) or Hotel Room Tax account
- you are registered with WorkSafeBC

Enter the first 9 digits of your Federal Business Number (BN).

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

Enter the phone number, fax, email, and website address for the business. If you do not have a business phone yet, enter an alternate phone number.

Item 7

The name of the main business contact as well as their phone number (if different from above). This may be your bookkeeper, accountant, or an employee.

Item 8

The number of locations you will be operating in BC. If you have more than one location, list all locations on a separate page.

Item 9

If you are operating more than one location, state whether you want separate accounts for each location or one account for **all** locations. If you want separate accounts for each location, you must submit a separate **Application for Registration (FIN 430)** for each location.

Item 10

Select the category which describes your business activity. This helps to ensure we send you the right information.

Accommodation Services: Establishments that provide short-term lodging for travellers, vacationers, and others. In addition to lodging, other services may be provided such as restaurants, gift shops, and recreation facilities.

Hotels: Establishments that provide suites or guest rooms within a multi-storey or high-rise structure, accessible from the interior only, and generally offer guests complementary services such as food and beverage services, parking, laundry services, swimming pools, exercise rooms, and conference and convention facilities.

Motels: Establishments that are designed to accommodate clients travelling by motor vehicles, and provide short-stay suites or guest rooms within a one or two-storey structure, characterized by exterior access to rooms and ample parking areas adjacent to the room entrances.

Resorts: Establishments that are designed to accommodate vacationers and provide full-service suites and guest rooms, typically in a non-urban setting next to lakes, rivers or mountains, and feature extensive indoor and/or outdoor leisure activities on the premises on a year-round basis.

Bed and Breakfast: Establishments that provide guest rooms in private homes or in small buildings converted for this use and include in the room rates, a full breakfast served by the owner or owner-supervised staff.

Cottages/Cabins: Establishments that provide housekeeping cottages and cabins for vacationers and may include access to private beaches and fishing.

Other: Any other establishments that provide short-term lodging.

Item 11

Indicate the number of units of accommodation.

Note: Items 12 and 13 – If you will be selling liquor or tobacco you must register as a vendor under the *Social Service Tax Act*. Complete an **Application for Registration as a Vendor (FIN 418)**.

Item 12

Indicate if you will be selling liquor.

Item 13

Indicate if you will be selling tobacco products.

Item 14 – Important item

Enter the date the business will start/started making taxable accommodation sales. Registration **cannot occur** more than six months before this date.

Item 15

If your business operates on a seasonal basis, please place an "X" in the box for each month when you will be operating. If your business operates year-round, please proceed to Item 16.

Item 16

Indicate the anticipated monthly taxable accommodation sales. This will help us determine an appropriate tax filing schedule for the business.

Item 17

If you are purchasing an existing business, indicate whether the purchase includes assets (not including inventory). If YES, provide the name of the seller and, if possible, their hotel room tax registration number. PST is payable on the purchase of the equipment and fixtures of a business (for example, cash registers, desks, furniture, photocopiers, etc.). This tax is due at the time of purchase.

Item 18

Provide a general description of your assets: where the assets were purchased, their purchase price and whether PST has been paid. Attach a separate sheet if necessary.

Item 19

Indicate if you are leasing all or a portion of your assets. If YES, please provide the name and address of who you are leasing from. PST is payable on the lease of the equipment and fixtures of a business.

Item 20

If you have previously been registered with us, please provide the name and registration number under which you operated. If this business is no longer operating, please provide the closure date. If you have been registered with us before and the previous registration number is still on our system, it may be reactivated.

Item 21

The name and address of your financial institution.

Item 22

All applications must be certified.

If you are a third party, you must indicate if you are authorized to submit the application form on behalf of the business and you must provide your address and phone number.

**APPLICATION FOR REGISTRATION
AS AN OPERATOR**
pursuant to the *HOTEL ROOM TAX ACT*

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.

OFFICE USE ONLY	TIN NO.	REG	REGISTRATION/PROFILE
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1 Type of Ownership and Name – Choose One Only

Corporation Name Incorporation No. – If not a BC Corporation, provide copy of certificate of incorporation

CORPORATION

Last Name SOLE PROPRIETOR First Name Middle Name Driver's Licence No.

Last Name First Name Middle Name Driver's Licence No.

Last Name First Name Middle Name Driver's Licence No.

Society Name SOCIETY Incorporation No.

Association Name ASSOCIATION Incorporation No.

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

3 Do you have a Federal Business Number (BN)? YES NO
If YES, enter the first 9 digits of your BN

4 Location of Business

Street

City Province/State Country Postal/Zip Code

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

Street

C/O City Province/State Country Postal/Zip Code

6 Business Phone No. () **Business Fax No.** () **Email Address** **Website Address**

7 Business Contact Name **Business Contact Phone No. – If different from above** ()

8 Number of locations in BC *If more than one location, list ALL locations and their municipalities on a separate page*

9 Do you want one account for all locations? YES NO

10 Select the category which describes your business activity

ACCOMMODATION SERVICES HOTELS MOTELS RESORTS BED AND BREAKFAST COTTAGES/CABINS OTHER:

11 Number of units of accommodation available **12 Will you be selling liquor?** YES NO **13 Will you be selling tobacco?** YES NO

14 Date business will start/started making taxable accommodation sales YYYY / MM / DD

15 If you operate on a seasonal basis, place an 'X' in the box for each month when you will be operating

JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC
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16 Anticipated Monthly Taxable Accommodation Sales

17 Did you purchase assets (excluding inventory)? YES NO *If YES, provide name and address of seller(s):*

Hotel Room Tax Registration No. of Seller(s) (If known)

18 Describe your business assets (for example, equipment, furniture, fixtures, etc.)

DESCRIPTION OF ASSETS	WHERE PURCHASED		PURCHASE PRICE (\$)	BC SALES TAX PAID	
	WITHIN BC (✓)	OUTSIDE BC		YES (✓)	NO

19 Are you leasing taxable assets (excluding land and buildings)? YES NO
If YES, provide name and address of lessor(s):

20 If previously registered under the Hotel Room Tax Act provide the following:

Previous Business Name Previous Registration No. (If known) If business is no longer operating, provide closure date: YYYY / MM / DD

21 Financial Institution Name **Address** **Postal/Zip Code**

22 Certification – By completing this document, 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.

Full Name – Please print Signature Title/Position in Company Date Signed YYYY / MM / DD

If you are a third party, are you authorized to submit this application on behalf of the business? YES NO

All third parties must provide the following:

Relationship to Applicant **Address** **Phone No.** ()

If you need help, please call our information/help line:

- **Vancouver area: 604 660-4524**
- **Outside of Vancouver: toll-free at 1 877 388-4440**

Or visit our website at www.fin.gov.bc.ca/rev.htm

YOU MUST REGISTER if you make sales of accommodation that are subject to tax including:

- hotels, motels, resorts, cabins, and similar establishments that offer **four or more units** of accommodation;
- lodging houses, boarding houses, bed and breakfast establishments, or rooming houses having accommodation for **four or more tenants** (for example, four or more units of accommodation);
- clubs and similar places that offer **four or more units** of accommodation, whether or not membership is required for the lodging;
- hostels and dormitories with **four or more beds** for rent;
- boats or ships moored at one location for the duration of the guests' stay that offer **four or more units** of accommodation;
- privately-owned units (for example, chalets, condos, cabins) sold by a private management company that offers **four or more units** of accommodation (effective November 16, 1998).

DO NOT REGISTER if you sell only the following types of exempt accommodation:

- lodging provided by an operator who offers less than four units of accommodation, regardless of the type of establishment. A unit of accommodation is the basic unit sold to a customer. For example, a unit of accommodation for a hotel or motel is generally a room or a suite, whereas a unit of accommodation for a hostel or dormitory is generally a bed;
- lodging let to the same person for a continuous period of more than one month, such as apartments;
- lodging in lodging houses, boarding houses, bed and breakfast establishments, or rooming houses having accommodation for **no more than three** tenants (for example, three or fewer units of accommodation);
- hostels and dormitories with no more than three beds for rent;
- accommodation in tents;
- tent or trailer sites supplied by a camp or trailer park;
- lodging supplied to patients or residents in hospitals, nursing homes, or homes for the aged;
- lodging supplied to passengers on a ship or train while the ship or train is in transit or is making a scheduled stopover in the province;
- lodging where the charge for accommodation is \$30 or less per day, or \$210 or less per week;
- lodging supplied by employers to their employees in premises normally operated by or on behalf of the employer;
- lodging in industrial camps (facilities that provide accommodation in bunkhouses, trailers or other structures) that are operated by or on behalf of an employer or under a contract with an employer, and are operated solely for the purpose of providing lodging exclusively (over 90%) to employees of the employer, other persons engaged by the employer or to both, during periods when those persons are performing work or other services for the employer.
- lodging supplied by religious or charitable organizations at summer camps and similar places;
- accommodation without amenities – units that are not supplied with bedding, heat, electricity, and indoor plumbing. If one or more of these amenities is provided, you are required to register;
- lodging in privately-owned units (for example, chalets, condos, cabins) sold by a private management company that offers **less than four units** of accommodation.

MUNICIPAL AND REGIONAL DISTRICT TAX

All establishments located within the approved municipalities and regional districts are required to charge both the 8% hotel room tax and up to 2% municipal and regional district tax on all sales of accommodation that are subject to tax under the *Hotel Room Tax Act*. Refer to Ministry of Finance Bulletin [HRT 007](#) for additional information.

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the *Hotel Room Tax Act*, and with respect to the retailers who sell liquor and/or tobacco, the *Social Service Tax Act* and *Tobacco Tax Act*, under the authority of these Acts 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.) Email: FOI.QRYS@gov.bc.ca