



**Government of Saskatchewan**  
Ministry of Finance

Revenue Division  
PO Box 200  
Regina, Canada S4P 2Z6  
Toll Free 1-800-667-6102  
Regina (306) 787-6645  
Fax (306) 798-3045  
Sask.Tax.Info@gov.sk.ca

# Application for Refund

Tax Programs: PST | LCT | BCP

## Part A – Applicant Information

Business Name (First Name/Last Name if individual(s))		Account Number
Mailing Address		Postal Code
Contact Name	Title	
( )	( )	
Telephone No	Fax No.	E-mail Address

## Part B – Refund Information

**Tax Program:**     Provincial Sales Tax                       Liquor Consumption Tax                       Beverage Container Program

**Refund Period:**                      **From** (YYYYMMDD): [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]                      **To** (YYYYMMDD): [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

### Summary of Refund Request:

Total Refund Requested:	\$
Less: Tax Payable (if applicable):	( )
Net Tax Refund:	<u>\$</u>

**Reason for Refund Request** (attach a separate sheet if more space is required):

- Refund claims must be received by the Ministry of Finance within four years from the date of overpayment
- Documents must be provided with the application to support the claim
- Refund claims may be subject to future audit verification

## Part C – Certification

I certify that the information provided in support of this application is true in substance and in fact and that I am authorized to complete this application on behalf of the business named. I authorize the Ministry of Finance to verify any information contained in this form with any entity that holds such information.

Applicant Name (please print)	Title
Signature of Applicant	Date (YYYY-MM-DD)



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## Instructions - Application for Refund Tax Programs: PST | LCT | BCP

### Part A – Applicant Information

**Business Name** – Provide the full legal name of the applicant who paid the tax. Invoices and any other documentation supporting the claim must correspond with the name of the applicant.

**Account Number** – Provide the 7-digit account number assigned to your PST, LCT or BCP account. If the applicant is not a business registered for these tax types please leave this area blank.

**Mailing Address** – Provide your complete mailing address for Ministry correspondence.

**Contact Information** – Provide the name, title and contact information for the individual we may contact to discuss the application or to provide further information if required.

**E-Mail Address** – By providing the email address, you consent to the use of this email address for exchange of information in relation to this refund request. It is your responsibility to advise the Ministry of Finance if this email address changes or should no longer be used for communication purposes.

### Part B – Refund Information

**Tax Program** – Identify the type of tax refund request by checking the appropriate box.

**Refund Period** – Where the refund request pertains to a number of transactions, please provide the start and end date for the refund period.

**Summary of Refund Request** – Provide the total dollar amount of the refund claim less any outstanding tax payable related to the refund period, where applicable. See <http://www.finance.gov.sk.ca/taxes/businesses> for tax information.

Examples of tax payable include:

- PST payable on new or used equipment (or other taxable goods or services) purchased from a supplier who did not collect the tax, such as one located outside Saskatchewan.
- LCT payable on alcohol taken from inventory and provided free of charge to patrons or staff.

**Reason for Refund Request** - Please provide a complete explanation of the reason for the refund request. Note that where possible, refunds should be requested from the supplier and not the Ministry of Finance directly.

### Part C – Certification

The signature of an authorized individual is required. If a representative is submitting the application on behalf of a client, a completed Business Consent Form must also be provided: <http://finance.gov.sk.ca/forms/BusinessConsent.pdf>.

### Submitting your Refund Application

Your completed refund application, along with supporting documentation such as copies of invoices and other relevant documents, may be mailed or e-mailed to the address provided on the top left of the refund application form.