



# MUNICIPAL AND REGIONAL DISTRICT TAX RETURN

under the *Provincial Sales Tax Act*

Business Number	
Registration Number	<b>PST</b>
<b>DUE DATE</b>	
Period Covered	

### Questions?

If you need assistance completing this form, see the [Guide to Completing the Municipal and Regional District Tax Return](#). The guide is available online at [gov.bc.ca/pst](http://gov.bc.ca/pst) (under [Report & Pay](#)) or from your local [Service BC Centre](#).

Call us toll-free in Canada at 1 877 388-4440 or email us at [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

### Filing and Payment Options

**eTaxBC:** File your tax returns (including "NIL" returns), make payments, manage your accounts and more online at [gov.bc.ca/etaxbc/myaccount](http://gov.bc.ca/etaxbc/myaccount)

**Internet Banking:** Check with your financial institution to see if you can make payments online through their website. If you make your tax return payment using this method, you must send us your tax return separately.

**Mail:** Send the Remittance Form, your payment and any required documentation to: The Director, Provincial Sales Tax, PO Box 9443 Stn Prov Govt, Victoria BC V8W 9W7

**In person:** Service BC Centres will accept tax returns and payments by cash, cheque or debit. Most financial institutions will only accept payments; you must send us your tax return separately.

### NO MRDT Collectable in this Period? You Must Still File a "NIL" Return.

### To Avoid Penalty and Interest

Returns and payments must be:

- received and dated on or before the due date, or
- if mailed, postmarked on or before the due date. In the case of metered mail, the federal postmark will be used to determine if the return is on time.

In all cases, payments must be negotiable on or before the due date.

If you do not receive a tax return for a reporting period, you still must pay your taxes by the due date. Provide all information normally provided on the return. A blank form is available on our website.

### Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the *Provincial Sales Tax Act* under the authority of section 26(a) of the FOIPPA. Questions about the collection, use or disclosure 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).

FIN 401/WEB Rev. 2016 / 3 / 23

DETACH HERE AND FORWARD WITH YOUR PAYMENT



LEGAL BUSINESS NAME

For Office Use

### Business closed permanently or temporarily?

Please complete and send us a [FIN 357](#), *Request to Close Provincial Sales Tax Account*. The form is available online at [gov.bc.ca/pst](http://gov.bc.ca/pst) (under [Forms](#)).

**NO MRDT Collectable in this Period? You must still file a "NIL" return. See options above.**

## Remittance Form

### MUNICIPAL AND REGIONAL DISTRICT TAX (MRDT) RETURN

Business Number	
Registration Number	<b>PST</b>
<b>DUE DATE</b>	
Period Covered	
<b>ENTER AMOUNT PAID</b>	

Make cheque or money order payable to the Minister of Finance

(OVER)

# Municipal and Regional District Tax (MRDT) Return Worksheet

Period Covered

<b>STEP 1</b>	<b>Total Accommodation Sales (excluding taxes)</b>	
	Enter your taxable, non-taxable and exempt sales in Box A.	<input style="width: 100%; height: 30px;" type="text"/> A
<b>STEP 2</b>	<b>MRDT Collectable on Sales</b>	
No commission is allowed for the collection of the municipal and regional district tax.	Enter all MRDT that you have collected or have levied but not collected (e.g. credit sales) in Box B.	<input style="width: 100%; height: 30px;" type="text"/> B
<b>STEP 3</b>	<b>Adjustments</b>	
Unauthorized or unsupported adjustments claimed will be disallowed.	You must keep documentation supporting each adjustment for audit purposes. You must provide the documentation on request.	
	<b>MRDT on Bad Debt Write-Off</b>	<input style="width: 100%; height: 30px;" type="text"/> C
	<b>MRDT on Amounts Refunded or Credited to Customers</b>	<input style="width: 100%; height: 30px;" type="text"/> D
	<b>Total Adjustments</b>	= <input style="width: 100%; height: 30px;" type="text"/> E
<b>STEP 4</b>	<b>Total Amount Due</b> (Enter the amount paid on front of Remittance Form)	
	Make cheque or money order payable to the <b>Minister of Finance</b> . A \$30 fee will be charged for dishonoured payments.	<input style="width: 100%; height: 30px;" type="text"/> F

PLEASE FILL IN REMITTANCE FORM BELOW WITH INFORMATION FROM THE WORKSHEET

**REMITTANCE FORM**  
**Municipal and Regional District Tax (MRDT) Return**

<input style="width: 100%; height: 20px;" type="text"/>	Amended <input type="checkbox"/>	<u>Total Accommodation Sales (excluding taxes)</u>	Box A	<input style="width: 100%; height: 20px;" type="text"/>
		<u>MRDT Collectable on Sales</u>	Box B	<input style="width: 100%; height: 20px;" type="text"/>
		<u>MRDT on Bad Debt Write-Off</u>	Box C	<input style="width: 100%; height: 20px;" type="text"/>
		<u>MRDT on Amounts Refunded/ Credited to Customers</u>	Box D	<input style="width: 100%; height: 20px;" type="text"/>
		<u>Total Adjustments</u>	Box E	<input style="width: 100%; height: 20px;" type="text"/>
		<b><u>Total Amount Due</u></b>	Box F	<input style="width: 100%; height: 20px;" type="text"/>

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

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