



March 1, 2022

PAC PST Rebate Guidelines

PACs can apply for a refund of PST paid on qualifying goods and software purchased in whole or in part with PAC-raised funds.

To be eligible for a PST refund, goods or software must be:

- purchased in whole or in part with PAC-raised funds, and
- for school or student use at the relevant school for which the PAC is established.

Examples of items that may qualify are: awards for students, computers, furniture and appliances, science lab equipment, sports equipment. To determine qualifying and non-qualifying purchased items please refer to: [PST Refunds on PAC-Funded Purchases](#)

Applications for a refund must be received **within four years** of the date that the tax was paid. PACs may make retroactive claims for past unclaimed PST refunds. However, PACs **must** ensure they are not applying for a PST-rebate claimed by the same PAC in previous years.

A PAC may apply for a refund **only once** each school year. A PAC may make an additional claim for a refund if the application is received within 6 months before the four-year limitation date for that application. Refunds of less than \$10 will not be issued.

PST Rebate Application Steps:

1. Identify the goods your PAC has purchased that qualify for a PST rebate and gather associated receipts and invoices.
2. Complete the application for refund package: [Instructions for the Application for Refund of Provincial Sales Tax \(PST\) Paid on PAC-Funded Purchases](#)
3. Speak with your school Principal or the SD23 Secretary-Treasurer's office if you require assistance with the preparation of your application.
4. Get in the habit. Apply for your PST refund on eligible PAC-funded purchases every year!