BRITISH COLUMBIA | Ministry of Finance

CERTIFICATE OF EXEMPTION GENERAL

under the *Provincial Sales Tax Act*

Responsibilities for Sellers/Lessors and Purchasers:

Sellers and Lessors – this certificate allows you to collect the information and declaration required under the *Provincial Sales Tax Act* in order to provide a PST exemption to your customer.

If you do not receive a completed and signed certificate or the required information and declaration before the sale or lease, you must charge and collect PST. Failure to do so may result in an assessment, penalty and interest.

Purchasers – you are responsible for ensuring that you meet all the requirements for the exemption under the *Provincial Sales Tax Act*. If you complete the certificate but do not qualify for the exemption, you are responsible for paying the PST.

General Instructions:

- Use this certificate only for reasons listed in Part B and if you do **not** have a PST number.
- Refer to **Page 2** for additional instructions.

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 or use 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).

PART A – PURCHASER / LESSEE

NAME OF PURCHASER OR LESSEE (*corporation, association, all partners or proprietor*)

TELEPHONE NUMBER

( )

MAILING ADDRESS (*include street or PO box, city, province and postal code*)

PART B – PURCHASE OR LEASE INFORMATION

Description of tangible personal property (goods), accommodation, software, telecommunication services or related services acquired exempt (*if you require more space, attach an additional document*):

Reason for exempt purchase or lease:
I am purchasing or leasing the tangible personal property or purchasing the accommodation, software, telecommunication services or related services for the following purpose (*check (✓) one*):

- ☐ solely for resale, or
- ☐ to become part of tangible personal property or software for resale purposes, or
- ☐ it is a prototype or copy of a prototype or will become part of a prototype or copy of a prototype (a prototype means the first full-scale functional form of a new type or a new construction of tangible personal property), or
- ☐ to lease to other persons, or
- ☐ to be used in the course of providing a related service to tangible personal property (item must remain part of the tangible personal property after the related service has been provided), or
- ☐ to become part of a penstock system for a hydroelectric power plant (for qualifications, refer to **Bulletin PST 211**, *Exemptions for Hydroelectric Power Generation*), or
- ☐ as specified work-related safety equipment and/or protective clothing designed to be worn by, or attached to, a worker (for qualifications, refer to **Bulletin PST 100**, *Safety Equipment and Protective Clothing*).
- ☐ I am purchasing a related service for tangible personal property that is stored or kept solely for the purpose of resale.
- ☐ I am a purchaser whose primary business is selling or providing telecommunication services and I am purchasing telecommunication services, 90% or more of which will be sold to other persons.

PART C – CERTIFICATION

By signing this form, I certify that the above information is correct. If the exempt goods, software or services are used for any purpose other than the reason identified above, I will remit the tax due under the *Provincial Sales Tax Act.*

I acknowledge that if I make a false statement to avoid paying tax, the *Provincial Sales Tax Act* charges a fine of up to $10,000 and/or imprisonment up to two years, in addition to a penalty of 25% of the tax due and an assessment for the tax that should have been paid.

FULL LEGAL NAME

SIGNATURE

X

DATE SIGNED
YYYY / MM / DD