



Province of British Columbia
Ministry of Finance and Corporate Relations

CERTIFICATE OF EXEMPTION

I, _____
(Name or Firm's Name - Please Print)

do hereby certify that I do not hold a vendor's registration certificate issued pursuant to section 3 (1) of the *Social Service Tax Act* and that the tangible personal property or taxable services described herein, which I shall purchase from _____

_____ will be resold or the tangible personal property will become part of tangible personal property for resale purposes. I further state that in the event that such property or taxable service is used for any purpose other than that as stated herein, I will remit the tax due under the Act.

Description of tangible personal property or taxable services purchased and price thereof:

\$ _____

ADDRESS

SIGNATURE

DATED

19 AT

INSTRUCTIONS

Completion of this Certificate of Exemption entitles persons who are not registered as vendors under the *Social Service Tax Act* to purchase the items or taxable services listed on the certificate without payment of tax provided that:

- the items or taxable services are purchased for resale, or
- the items purchased will become part of tangible personal property which will be resold.

Tangible personal property or taxable services purchased for consumption or use by the purchaser or by someone else at the purchaser's expense do not qualify for exemption.

The completed certificate must be retained by the seller to substantiate the non-collection of social service tax on the sale. Future sales of the *same items or taxable services as listed on this certificate to the same purchaser* may be made without collection of tax on the strength of this certificate.

If you have any questions about this form or how the *Social Service Tax Act* applies, please call (604) 660-4524 (Vancouver) or your local Consumer Taxation Branch office.

WARNING

Where it can be established that a false statement was made which resulted in the non-payment of tax due, the *Social Service Tax Act* imposes a penalty of 25% of the tax due, in addition to an assessment for the tax which should have been paid.

NOTICE

Freedom of Information and Protection of Privacy Act - The personal information requested is collected under the authority of and used for the purpose of administering the *Social Service Tax Act*. Questions about how the *Freedom of Information and Protection of Privacy Act* applies to this personal information can be directed to the Tax Analyst at (604) 356-7342, Consumer Taxation Branch, Parliament Buildings, Victoria, B.C. V8V 2L9.