



CERTIFICATE OF EXEMPTION CHILDREN'S CLOTHING AND FOOTWEAR

under the *Provincial Sales Tax Act*

Instructions to the Seller:

- This certificate allows you to collect the information and declaration required under the *Provincial Sales Tax Act* in order to provide the PST exemption for the following clothing or footwear purchased for a child under 15:
 - clothing, including uniforms, is of a size designed for adults, which is larger than the following Canadian standard sizes:
 - girls' size 16,
 - boys' size 20, or
 - hosiery, hats, ties, belts, suspenders, mittens or gloves is/are of a size designed for adults, or
 - footwear is of a size designed for adults (greater than 24.25 cm or 9.5 inches).
- If you do not receive a completed and signed certificate or the required information and declaration before the sale, you must charge and collect PST. Failure to do so may result in an assessment, penalty and interest.
- The seller must keep the completed certificate to show why they did not collect PST.

Purchaser Information:

- 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.
- You may be contacted by the Ministry of Finance to verify eligibility for exemption.
- For additional information about this certificate and how the *Provincial Sales Tax Act* applies, refer to [Bulletin PST 201](#), *Children's Clothing and Footwear*, or call toll-free **1-877-388-4440**.
- Information is also available online at gov.bc.ca/pst
- Print clearly and complete this form **IN FULL**.

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 Director, Policy, Rulings and Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V7 (telephone: toll-free at 1-877-388-4440).

PART A – MERCHANDISE INFORMATION

DATE OF PURCHASE YYYY / MM / DD	INVOICE / REFERENCE / TRANSACTION NUMBER	PURCHASE PRICE \$
DESCRIPTION OF MERCHANDISE (<i>all items</i>)		

PART B – PURCHASER INFORMATION

FULL LEGAL NAME OF INDIVIDUAL PURCHASER	TELEPHONE NUMBER	FULL LEGAL NAME OF CHILD (<i>if different from purchaser</i>)
MAILING ADDRESS (<i>including postal code, if applicable</i>)		
FULL LEGAL NAME OF YOUTH ORGANIZATION (<i>complete if organization is purchasing exempt merchandise for multiple children</i>)		

PART C – CERTIFICATION

I certify that the above information is correct and that the clothing and/or footwear described above is being purchased for a child under 15 years of age.

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.

INDIVIDUAL PURCHASER'S SIGNATURE X	DATE SIGNED YYYY / MM / DD
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