



# CERTIFICATE OF EXEMPTION MULTIJURISDICTIONAL VEHICLE

under the *Provincial Sales Tax Act*

## Responsibilities for Sellers/Lessors and Purchasers/Lesseees:

**Sellers and Lessors** – this certificate allows you to collect the information and declaration required under the *Provincial Sales Tax Act* (the Act) in order to provide a provincial sales tax (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 and Lesseees** – you are responsible for ensuring that you meet all the requirements for the exemption under the Act. If you complete the certificate but do not qualify for the exemption, you are responsible for paying the PST.

**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 both this Act and section 26 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)

## Instructions:

- This certificate may be used by purchasers or lessees who are purchasing or leasing vehicles that will be licensed as multijurisdictional vehicles or trailers for use with multijurisdictional vehicles if they do not have a Prorate account number assigned by the Insurance Corporation of British Columbia (ICBC). If you have a Prorate account number, you do **not** need to use this form and may provide the Prorate account number to the seller / lessor to obtain the exemption.
- Completion of this certificate allows a purchaser / lessee to obtain a vehicle without paying PST, on the condition that they will immediately license the vehicle with ICBC as a multijurisdictional vehicle.
- You must use a new form for each vehicle (including trailers) that you purchase or lease.
- The seller / lessor must keep the certificate to show why they did not collect PST.
- For additional information, refer to **Bulletin PST 135, Multijurisdictional Vehicles** or call toll-free **1 877 388-4440**.
- Information is also available online at [gov.bc.ca/pst](http://gov.bc.ca/pst)

## PART A – PURCHASER / LESSEE

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

TELEPHONE NUMBER

(     )

MAILING ADDRESS (*including postal code*)

## PART B – VEHICLE IDENTIFICATION

I am purchasing or leasing (*check (✓) one only*):

- the vehicle (other than a trailer) described below for use as a multijurisdictional vehicle and will immediately license the vehicle with ICBC as a multijurisdictional vehicle, or
- the trailer described below for use solely with multijurisdictional vehicles.

YEAR

MAKE

MODEL

VEHICLE IDENTIFICATION NUMBER (VIN)

## PART C – CERTIFICATION

By signing this form, I certify that the above information is correct.

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

DATE SIGNED  
YYYY / MM / DD

X