BRITISH COLUMBIA | Ministry of Finance

CERTIFICATE OF EXEMPTION
SELF-ASSESSMENT ON SOFTWARE
under the *Provincial Sales Tax Act*

Responsibilities for Sellers and Purchasers:

Sellers – this certificate allows you to collect the information and declaration required under the *Provincial Sales Tax Act* (the 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, 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 Act. If you complete the certificate but you 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 who are purchasing software that will be used in the course of their business on or with electronic devices that are ordinarily situated both inside and outside of BC.

• Completion of this certificate allows a purchaser to purchase software from the seller without paying provincial sales tax (PST) on the condition that they self-assess the required PST based on the estimated portion of usage within BC.

• Sellers must keep the completed certificate to show why they did not collect PST on the sale.

• For additional information about this certificate and how the *Provincial Sales Tax Act* applies, refer to **Bulletin PST 105**, *Software*, or call toll-free **1 877 388-4440**.

• Information is also available online at **gov.bc.ca/pst**

CERTIFICATION OF PURCHASER

FULL LEGAL NAME OF PURCHASER (*corporation, association, all partners or proprietor*)	TELEPHONE NUMBER ( )
MAILING ADDRESS (*including postal code*)	PST NUMBER (*if applicable*)

By signing this form, I certify that:

• I carry on business in BC.
• I am purchasing software for use in the course of my business in BC on or with an electronic device ordinarily situated in BC and on or with an electronic device ordinarily situated outside BC.
• I will self-assess PST on my estimated BC usage of the software in accordance with 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 OF INDIVIDUAL	SIGNATURE X	DATE SIGNED YYYY / MM / DD