



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 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, 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 section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Director, Policy, Rulings and 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, through or with electronic devices that are ordinarily situated both inside and outside B.C.
- Completion of this certificate allows a purchaser to purchase software from the seller without paying PST on the condition that they self-assess the required PST based on the estimated portion of usage within B.C.
- 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, see [Bulletin PST 105](#), Software, or call us toll free at 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 B.C.
- I am purchasing software for use in the course of my business in B.C. on, through or with an electronic device ordinarily situated in B.C. and on, through or with an electronic device ordinarily situated outside B.C.
- I will self-assess PST on my estimated B.C. usage of the software in accordance with the Provincial Sales Tax Act.

I certify that the information I have provided is true and complete. I acknowledge that providing false or incomplete information may result in penalties, fines and/or imprisonment.

FULL LEGAL NAME OF INDIVIDUAL

SIGNATURE

DATE SIGNED
YYYY / MM / DD

X