



CERTIFICATE OF EXEMPTION NATURAL GAS

under the *Provincial Sales Tax Act*

Responsibilities for Sellers and Purchasers:

Sellers – this certificate allows you to collect the information required to substantiate an exemption under the *Provincial Sales Tax Act* (the Act).

If you do not receive a completed and signed certificate or the required information 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 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 of natural gas for use in an internal combustion engine.
- Completion of this certificate allows a purchaser to purchase natural gas from the seller without paying provincial sales tax (PST). Please note: this certificate does not allow a purchaser to purchase natural gas without paying carbon tax.
- 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 203**, *Energy, Energy Conservation and the ICE Fund Tax* or call toll-free **1 877 388-4440**.
- For information on the obligation to self-assess motor fuel tax on natural gas, refer to **Bulletin MFT-CT 006**, *Self-Assessing Motor Fuel and Carbon Tax*.
- 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

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MAILING ADDRESS (*including postal code*)

PST NUMBER (*if applicable*)

By signing this form, I certify that:

- I am purchasing natural gas for use in an internal combustion engine.
- I will self-assess motor fuel tax on the natural gas under the *Motor Fuel Tax Act* if required by that 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

DATE SIGNED
YYYY / MM / DD

X