



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 provincial sales tax (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 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 PST. 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 Act applies, see [Bulletin PST 203](#), Energy, Energy Conservation and the ICE Fund Tax, or call us toll free at 1-877-388-4440.
- For information on the obligation to self-assess motor fuel tax on natural gas, see [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

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 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