



CERTIFICATE OF EXEMPTION COMMERCIAL FISHER

under the Provincial Sales Tax Act

Responsibilities for Sellers/Lessors and Purchasers:

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 tax 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 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 an exemption under the Act. If you complete the certificate but you do not qualify for the exemption, you are responsible for paying the PST.

Instructions:

- Use this certificate only for reasons listed in Part B.
The seller must keep this certificate to show why they did not collect PST.
Additional sales or leases of the exempt items as indicated on this certificate that are acquired by the same purchaser or lessee may be made without collecting tax based on this certificate, providing all the information on this certificate remains correct.
For additional information about this certificate refer to Bulletin PST 102, Commercial Fishers, or call toll-free 1 877 388-4440.
Information is also available online at gov.bc.ca/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.

PART A – PURCHASER / LESSEE

FULL LEGAL NAME OF PURCHASER / LESSEE (corporation, association, all partners or proprietor)

TELEPHONE NUMBER

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MAILING ADDRESS (including postal code)

VESSEL NAME

VESSEL REGISTRATION NUMBER

FISHER IDENTIFICATION NUMBER

PART B – PURCHASE / LEASE INFORMATION

I certify that:

- I am purchasing or leasing tangible personal property (TPP) [goods] that are exempt under the Act when purchased for use solely for the purpose of commercial fishing, or
I am purchasing software or related services that are exempt under the Act when purchased for use solely for the purpose of commercial fishing.

AND

- I am a qualifying commercial fisher as defined under the Act. A qualifying commercial fisher is a person who:
fishes for commercial purposes under the authority of the Fisheries Act (Canada), and
received, in the immediately preceding calendar year, from commercial fishing in waters in or adjacent to BC,
at least \$10,000 in gross income, or
at least 51% of my total gross income.

Refer to Bulletin PST 102, Commercial Fishers, for a detailed explanation of authorized exempt uses.

PART C – CERTIFICATION

By signing this form, I certify that the above information is correct. If the exempt goods, software or services are used for any purpose other than the reason identified above, I will remit the tax due under 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

DATE SIGNED YYYY / MM / DD

X