



CERTIFICATE OF EXEMPTION AQUACULTURIST

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. If the information is no longer valid, the purchaser or lessee must complete a new certificate or pay PST on any future sales or leases.
- For additional information about this certificate refer to **Bulletin PST 103, Aquaculturists**, 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. 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)

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*)

ACQUACULTURE LICENCE NUMBER

PART B – PURCHASE / LEASE INFORMATION

I certify that:

I am purchasing or leasing **specifically listed goods** or **parts for specifically listed goods** solely for an aquaculture purpose or purchasing **related services** to specifically listed goods that are for use solely for an aquaculture purpose.

AND

I am a **qualifying aquaculturist** as defined under the Act. A qualifying aquaculturist is a person who carries on an aquaculture business and holds one or more aquaculture licences issued under the *BC Fisheries Act* or the *Fisheries Act (Canada)* and, under those licences and at their place of production:

- produced primary aquaculture products during the immediately preceding calendar year with a gross market value of at least \$7,500, or
- reasonably expect to produce primary aquaculture products with a gross market value of at least \$7,500 in:
 - the calendar year in which they were last issued an aquaculture licence, or
 - in one of the 4 calendar years after the calendar year in which they were last issued an aquaculture licence.

Refer to **Bulletin PST 103, Aquaculturists**, 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 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