



OUT-OF-PROVINCE DELIVERY EXEMPTION

under the *Provincial Sales Tax Act*

Instructions for Sellers:

- Use this form to document the delivery address obtained from your customer when they claim an exemption from provincial sales tax (PST) on goods that you will deliver outside of BC. To qualify for exemption:
 - Your customer must not use the goods in BC other than storage of the goods with you.
 - You must ship the goods to an address outside of BC. This includes if you arrange delivery through a common carrier (e.g. a courier company).
- You must keep records to prove the shipment of goods to the out-of-province delivery addresses listed below. If you deliver the goods to an address within BC, the sale does not qualify for the exemption and you must charge and collect PST. Failure to do so may result in an assessment, penalty and interest.
- Additional information is available online at gov.bc.ca/pst or call us toll-free at **1 877 388-4440**.

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)

DATE OF PURCHASE YYYY / MM / DD	INVOICE / REFERENCE / TRANSACTION NUMBER	PURCHASE PRICE	DELIVERY ADDRESS

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