



Certificate of Exemption Goods Shipped Out of B.C. by the Purchaser

under the Provincial Sales Tax Act

Responsibilities for Sellers and Purchasers:

Sellers – this certificate allows you to collect the information and declaration required under the Provincial Sales Tax Act (the Act) in order to provide a PST exemption to your customer.

If you do not receive a completed and signed certificate and 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 both this Act and 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:

- Completion of this certificate allows a purchaser to claim a PST exemption on goods shipped out of B.C. by the purchaser, if the goods are:
 - for business use outside B.C. only, and
 - not used within B.C., other than for storage or shipping.
- Sellers must keep the completed certificate and supporting documentation to show why they did not collect PST on the sale.
- For purchases made on or after February 18, 2026, sellers may accept this certificate with the supporting documentation to provide a refund of PST to eligible purchasers who did not claim a point of sale exemption within 180 days of the purchase date.
- For additional information, see [Bulletin PST 309, PST and Non-Residents](#), [Bulletin PST 400, PST Refunds](#), or call us toll free at 1-877-388-4440.
- Information is also available online at gov.bc.ca/PST

Part A – Purchaser

Full Legal Name of Purchaser (corporation, association, all partners or proprietor)		Telephone Number
Mailing Address (include street, city, province/state/territory and country)	PST Number (if applicable)	Business Number (if applicable)

Part B – Purchase Information

Date of Purchase yyyy / mm / dd	Invoice / Reference / Transaction Number	Purchase Price \$
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Delivery Address Outside B.C. (include street, city, province/state/territory and country)

Description of goods purchased and business use (if you require more space, attach an additional document):

Documentation proving shipment of goods to a location outside B.C. (such as bills of lading, third-party delivery documents, or shipping invoices etc.):

Part C – Certification

I certify that:

- I have arranged shipment of the above goods to a location outside B.C. and have attached supporting documentation.
- The goods are for business use in a location outside B.C. only.
- The goods will not be used within B.C., other than for storage or shipping
- I understand that if the goods no longer meet the above requirements at any time, I am responsible to self-assess PST on the value of these goods, unless another specific exemption applies.

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 X	Date Signed yyyy / mm / dd
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