



CERTIFICATE OF EXEMPTION CONTRACTOR

under the Provincial Sales Tax Act

Responsibilities for Sellers and Eligible Contractors:

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 or the required information and declaration before the sale, you must charge and collect PST. Failure to do so may result in an assessment, penalty and interest.

Eligible Contractors – 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.

General Instructions:

- Refer to Page 2 for detailed instructions.

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 – CERTIFICATION OF ELIGIBLE PERSON (see Page 2)

NAME OF CORPORATION, ASSOCIATION, PARTNERS, INDIAN BAND OR INDIVIDUAL MAILING ADDRESS (including postal code)

I certify that I have entered into a contract with the eligible contractor named below for the supply and installation of affixed machinery or improvements to real property and if I were to purchase the tangible personal property identified below I would be exempt from PST because (check (✓) one and complete the appropriate section):

1. I am eligible for the Production Machinery and Equipment (PM&E) exemption under the Act.

2. I am a status Indian or authorized representative of an Indian band and the items being purchased would be exempt from PST under section 87 of the Indian Act (Canada). If you are representing an Indian band, attach written authorization from an official of the band that you are authorized to act on behalf of the Indian band.

Form for Indian and Indian Bands and Indian Bands Only, including fields for Band Name, Status Card Number, and Name of Representative.

3. I am a qualifying aquaculturist under the Act. AQUACULTURE LICENCE NUMBER

4. I am a qualifying farmer under the Act. PROPERTY TAX FOLIO NUMBER / ADDRESS OF FARM

5. I am eligible for a PST exemption under the Consular Tax Exemption Regulation. DIPLOMATIC / CONSULAR IDENTITY CARD NUMBER EXPIRY DATE YYYY / MM / DD

I certify that the Government of Canada has entered into a contract with the eligible contractor named below for the supply and installation of affixed machinery or improvements to real property.

6. I am an authorized representative of the Government of Canada. PST NUMBER

By signing this form, I certify that the above information is correct.

Signature and Date Signed section for Part A.

PART B – CERTIFICATION OF ELIGIBLE CONTRACTOR (see Page 2)

FULL LEGAL NAME MAILING ADDRESS (including postal code)

Description of all items of tangible personal property (goods) being purchased (if you require more space, attach an additional document):

I certify that the tangible personal property (TPP) identified above is being acquired to fulfill a contract for the supply and installation of affixed machinery or improvements to real property that meets the requirements of (check (✓) one):

7. Customer is the eligible person identified in Part A: the contract is with the eligible person identified in Part A, or ELIGIBLE CONTRACTOR'S PST NUMBER

8. Customer pays the PST: you have a written agreement with your customer that they will pay PST on the TPP described above and the agreement sets out the purchase price of the TPP. You must be registered for PST before supplying this TPP to your customer. You may only use this certificate in advance of receiving your PST number.

By signing this form, I certify to the best of my knowledge that the above information and any attached information is correct. 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.

Signature and Date Signed section for Part B.

CERTIFICATE OF EXEMPTION – CONTRACTOR

For more information on this certificate or other certificates of exemption, visit our website at gov.bc.ca/pst or call us toll-free at 1 877 388-4440.

INSTRUCTIONS:

PART A – To be completed by the eligible person, as described below, only if the contract for the supply and installation of improvements to real property is with an eligible person.

PART B – To be completed by the eligible contractor. Note: If a contractor is claiming an exemption based on Box 8, this certificate may only be used where the contractor does not have a PST number.

ELIGIBLE CONTRACTOR – Have your customer complete Part A if they are an eligible person and provide the seller with the original copy of this certificate.

SELLER – Keep the completed certificate to show why you did not collect PST on the sale.

USING THIS CERTIFICATE FOR FUTURE SALES – The use of this certificate for future sales is restricted to purchases related to a specific contract with an eligible person. Contractors who are purchasing exempt, as described in Box 8, cannot use the certificate for any other tangible personal property (TPP) than the specifically listed TPP (the TPP that the customer has agreed to pay PST on).

ELIGIBLE PERSONS:

The following are descriptions of the eligible persons listed in Part A:

1. Persons eligible for exemption under *Provincial Sales Tax Act* (the Act) include **manufacturers, oil and gas producers and exploration companies, mine operators and exploration companies, local governments and local government corporations, loggers and service providers**. For exemption qualifications, refer to [Bulletin PST 110, Production Machinery and Equipment Exemption](#).
2. A **status Indian** is a person who qualifies as an “Indian” under the *Indian Act* (Canada) and who is in possession of a *Certificate of Indian Status* card issued by the federal government. For exemption qualifications, refer to [Bulletin PST 314, Exemptions for First Nations](#).
3. A **qualifying aquaculturist** is defined under the Act. An aquaculture licence is a licence issued under the *Fisheries Act* (British Columbia) or the Pacific Aquaculture Regulations made under the *Fisheries Act* (Canada). For exemption qualifications, refer to [Bulletin PST 103, Aquaculturists](#).
4. A **qualifying farmer** is defined under the Act. For exemption qualifications, refer to [Bulletin PST 101, Farmers](#).
5. Persons eligible for exemption under the **Consular Tax Exemption Regulation** include qualifying diplomatic agents, senior officials of United Nations’ agencies situated in Canada, career consular officers, administrative and support staff of consular posts, and spouses of persons referred to above. For exemption qualifications, refer to [Bulletin CTB 007, Exemption for Members of the Diplomatic and Consular Corps](#).
6. **Authorized representative of the Government of Canada:** under the Act, a contractor is exempt from PST on goods used to fulfill a written contract with the Government of Canada for the supply and installation of real property, such that the goods cease to be personal property at common law.