



CERTIFICATE OF EXEMPTION PRODUCTION MACHINERY AND EQUIPMENT

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 provincial sales tax (PST) 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 PST. Failure to do so may result in an assessment, penalty and interest.

The seller or lessor must keep the completed certificate to show why they did not collect PST.

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.

General Instructions:

- Use this certificate only for reasons listed in Part B.
- See [Page 2](#) for additional information.

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 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).

PART A – ELIGIBLE PERSON

NAME OF PURCHASER OR LESSEE (corporation, association, all partners or proprietor)

TELEPHONE NUMBER

MAILING ADDRESS (including postal code)

PST NUMBER (if applicable)

PART B – PURCHASE OR LEASE INFORMATION

Description of items purchased or leased, or machinery or equipment for which related services are provided (if you require more space, attach an additional document):

I certify that (check (✓) one):

- I am a manufacturer, as defined under the Act, of _____ (type of goods manufactured)
- I regularly engage in logging, as defined under the Act, for commercial purposes
- I regularly engage in exploration or discovery of petroleum or natural gas, or of coal or mineral deposits for commercial purposes, as described under the Act
- I represent a local government or eligible local government corporation that qualifies for the production machinery and equipment exemption for power generation activities under the Act
- I am an oil and gas producer, as defined under the Act
- I am a software developer, as defined under the Act
- I am a mine operator, as defined under the Act
- I am a service provider, as described under the Act, to a manufacturer, oil and gas producer or mine operator and that the production machinery, equipment, parts, materials or related services described above are obtained for an **exempt purpose** as described under the Act (see [Page 2](#))

PART C – CERTIFICATION

I declare that if the production machinery, equipment, parts, materials or related 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 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

SIGNATURE

DATE SIGNED
YYYY / MM / DD

X

CERTIFICATE OF EXEMPTION PRODUCTION MACHINERY AND EQUIPMENT

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

USING THIS CERTIFICATE FOR FUTURE SALES:

Additional sales or leases of the production machinery, equipment, parts, materials or related services as listed 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 provincial sales tax (PST) on any future sales or leases.

ELIGIBLE PERSONS AND EXEMPT PURPOSES:

MANUFACTURING: For exemption qualifications, see [Bulletin PST 110](#), Production Machinery and Equipment Exemption.

OIL AND GAS: For exemption qualifications, see [Bulletin PST 113](#), Oil and Gas Industry – Producers and Processors, [Bulletin PST 114](#), Oil and Gas Industry – Exploration, Discovery and Development, [Bulletin PST 115](#), Oil and Gas Industry – Service Providers.

MINING: For exemption qualifications, see [Bulletin PST 111](#), Mining Industry.

LOGGING: For exemption qualifications, see [Bulletin PST 112](#), Logging Industry.

SOFTWARE DEVELOPERS: For exemption qualifications, see [Bulletin PST 110](#), Production Machinery and Equipment Exemption.

LOCAL GOVERNMENTS: For exemption qualifications, see [Bulletin PST 110](#), Production Machinery and Equipment Exemption.

Note: If there is any change in use of an item that was purchased exempt from PST to a use that does not qualify for exemption, PST is payable.