



# CERTIFICATE OF EXEMPTION SUBCONTRACTOR

under the *Provincial Sales Tax Act*

### Responsibilities for Sellers and Eligible Subcontractors:

**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 provincial sales tax (PST) exemption to your customer.

You must keep this completed certificate, the attached completed *Certificate of Exemption - Contractor (FIN 491)* and any additional completed *Certificates of Exemption - Subcontractor (FIN 493)* to show why you did not collect PST.

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 Subcontractors** – 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.

### Instructions:

- This certificate is to be completed by a subcontractor who is purchasing tangible personal property (goods) to fulfil a contract to supply and install, or affix, goods that become part of real property.
- The contract must be with:
  - the contractor identified on a *Certificate of Exemption - Contractor (FIN 491)* – you **must** attach the completed **FIN 491**, or
  - another subcontractor identified on a *Certificate of Exemption - Subcontractor (FIN 493)* – you **must** attach **both** the completed **FIN 493** and the **FIN 491** for the contractor.
- The subcontractor may use this certificate to claim future exemptions if the purchases are related to the same contract with either the contractor or subcontractor identified on the attached **FIN 491** or **FIN 493**.
- For additional information about this certificate refer to **Bulletin PST 501, Real Property Contractors**, or call toll-free **1 877 388-4440**.
- Information is also available online at [gov.bc.ca/pst](http://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 section 26(a) 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).

### CERTIFICATION OF ELIGIBLE SUBCONTRACTOR

FULL LEGAL NAME

ELIGIBLE SUBCONTRACTOR'S PST NUMBER

MAILING ADDRESS (include street or PO box, city, province and 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 identified above is being acquired to fulfill a contract for the supply and installation of affixed machinery or improvements to real property and the contract is with the contractor or subcontractor identified on the attached **FIN 491** or **FIN 493**.

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.

FULL LEGAL NAME OF INDIVIDUAL SIGNING FORM

SIGNATURE

DATE SIGNED  
YYYY / MM / DD

X