



Ministry of Small Business and Revenue
CERTIFICATE OF EXEMPTION

(Name of Corporation, Association, all Partners or Proprietor – Please Print)

do hereby certify that I do not hold a vendor's registration certificate issued pursuant to section 92 (1) of the *Social Service Tax Act* and that the tangible personal property or taxable services described herein, which I shall purchase from:

- will be resold, or
- will become part of tangible personal property for resale purposes, or
- will become part of a prototype (see page 2), or
- will become part of a penstock system for a hydroelectric power plant (see page 2), or
- is a qualifying energy efficient furnace, boiler or heat pump and will be used for residential purposes (see page 2).

I further state that in the event that such property or taxable service is used for any purpose other than that as stated herein, I will remit the tax due under the Act.

Description of tangible personal property or taxable services purchased and price thereof:

PRICE \$

NAME – please print	SIGNATURE	DATE SIGNED YYYY / MM / DD
ADDRESS	POSTAL CODE	TELEPHONE NO. ()

INSTRUCTIONS

Completion of this Certificate of Exemption entitles persons who are not registered as vendors under the *Social Service Tax Act* to purchase the items or taxable services listed on the certificate without payment of tax provided that:

- the items or taxable services are purchased for resale, or
- the items purchased will become part of tangible personal property which will be resold, or
- the items purchased will become part of a prototype, if the prototype is a result of research and development activities that are aimed at developing new or improved products or processes. A prototype means the first full-scale functional form of a new type or a new construction of tangible personal property, or
- the penstock equipment is prescribed as exempt under section 15.1 of the regulations to the Act and will become part of a penstock piping system for a hydroelectric power plant validly licensed under the *Water Act*, or
- the qualifying energy efficient furnace, boiler or heat pump (including major components integral to a heat pump system) is prescribed as exempt under section 3.20 (2) of the regulations to the Act and will be used for residential purposes (for example, for installation in a residential dwelling).

The completed certificate **must be retained by the seller** to substantiate the non-collection of social service tax on the sale. Future sales of the *same items or taxable services as listed on this certificate to the same purchaser* may be made without collection of tax on the strength of this certificate.

If you have any questions about this form or how the *Social Service Tax Act* applies, please call **604 660-4524** (Vancouver) or your local Consumer Taxation Branch office.

Information is also available on the internet: www.sbr.gov.bc.ca/ctb

WARNING

Where it can be established that a false statement was made which resulted in the non-payment of tax due, the *Social Service Tax Act* imposes a penalty of 25% of the tax due, in addition to an assessment for the tax which should have been paid.

Freedom of Information and Protection of Privacy Act (FIPPA)

The personal information requested is collected under the authority of and used for the purpose of administering the *Social Service Tax Act*. Questions about how the *FIPPA* applies to this personal information can be directed to the general inquiry line at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440 elsewhere in Canada, or in writing to Revenue Programs Division, Suite 800 - 360 West Georgia Street, Vancouver BC V6B 6B2.