

CERTIFICATE OF EXEMPTION PURCHASE OF VEHICLE OR AIRCRAFT FOR USE OUTSIDE BC

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 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, 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 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)

Instructions:

- Completion of this certificate allows a purchaser to claim a PST exemption on the purchase of a vehicle or aircraft for use outside BC.
- For individual purchasers the seller is responsible for obtaining the identification necessary to ensure that an individual purchasing a vehicle or aircraft is not a BC resident. Suitable identification is a valid out-of-province driver's licence or out-of-province medical plan card plus one additional piece of valid out-of-province identification (e.g. employment card, vehicle registration). If a driver's licence is used as one piece, the second piece must not be vehicle registration. Credit cards, social insurance cards, or birth certificates are not acceptable identification as they do not indicate an individual's residence.
- The seller must photocopy the identification and keep it on file with the exemption certificate to show why they did not collect PST on the sale.
- For additional information, refer to Bulletin PST 308, PST on Vehicles, Bulletin PST 134, Aircraft, or call toll-free 1 877 388-4440.
- Information is also available online at gov.bc.ca/pst

I certify that the above information is correct and: • the vehicle or aircraft described above will be used primarily outside of BC, • the vehicle or aircraft described above will not be used in BC for a business purpose, • if I am purchasing a vehicle, it is a type eligible for registration under the vehicle registration legislation as defined under Act, and it is not a multijurisdictional vehicle or a trailer for use with a multijurisdictional vehicle. • if I am purchasing a vehicle, it will not be registered under BC vehicle registration legislation, • if I am purchasing as an individual, I am not a resident of BC and the identification I have provided to the seller accuratel reflects my place of residence. I acknowledge that if I make a false statement to avoid paying tax, the <i>Provincial Sales Tax Act</i> charges a fine of up to \$10,000 and 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 provided to the seller accuratel succurated and the identification I have provided to the seller accuratel reflects my place of residence. I acknowledge that if I make a false statement to avoid paying tax, the <i>Provincial Sales Tax Act</i> charges a fine of up to \$10,000 and 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 provided to the seller accuratel seller accurate seller accurate seller accurate seller accurate seller accu	PART A - VEHICLE / AIR	CRAFT IDENTIF	CATION			
AIRCRAFT IDENTIFICATION YEAR MAKE MAKE MANUFACTURER'S NUMBER MANUFACTURER'S NUMBER MANUFACTURER'S NUMBER PART B - PURCHASER CERTIFICATION Check (✓) one and complete Line 1 OR Line 2. 1.		MAKE		MODEL		ТҮРЕ
MARK SERIES MANUFACTURER'S NUMBER MANUFACTURE SUMBER MAN	VEHICLE IDENTIFICATION NUMBE	R (VIN)				
PART B − PURCHASER CERTIFICATION Check (✓) one and complete Line 1 OR Line 2. 1.				MODEL		
Check (✓) one and complete Line 1 OR Line 2. NAME OF CORPORATION, ASSOCIATION, OR ALL PARTNERS I am not purchasing the vehicle / aircraft as an individual RESIDENTIAL ADDRESS OF INDIVIDUAL (including postal code) I am purchasing the vehicle / aircraft as an individual I certify that the above information is correct and: • the vehicle or aircraft described above will be used primarily outside of BC, • the vehicle or aircraft described above will not be used in BC for a business purpose, • if I am purchasing a vehicle, it is a type eligible for registration under the vehicle registration legislation as defined under Act, and it is not a multijurisdictional vehicle or a trailer for use with a multijurisdictional vehicle. • if I am purchasing a vehicle, it will not be registered under BC vehicle registration legislation, • if I am purchasing as an individual, I am not a resident of BC and the identification I have provided to the seller accuratel reflects my place of residence. I acknowledge that if I make a false statement to avoid paying tax, the <i>Provincial Sales Tax Act</i> charges a fine of up to \$10,000 and, 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 perfull LEGAL NAME OF INDIVIDUAL SIGNING FORM SIGNATURE DATE SIGNED PATE SIGNED PATE SIGNED PATE SIGNED PYYY / MMI / DD PATE SIGNED PYYYY / MMI / DD PATE SIGNED PYYYY / MMI / DD PATE SIGNED PYYYY / MMI / DD PATE SIGNED	MARK	SERIES		MANUFACTURER'S NUMBER		
NAME OF CORPORATION, ASSOCIATION, OR ALL PARTNERS 1. I am not purchasing the vehicle / aircraft as an individual RESIDENTIAL ADDRESS OF INDIVIDUAL (including postal code) 2. I am purchasing the vehicle / aircraft as an individual I certify that the above information is correct and: • the vehicle or aircraft described above will be used primarily outside of BC, • the vehicle or aircraft described above will not be used in BC for a business purpose, • if I am purchasing a vehicle, it is a type eligible for registration under the vehicle registration legislation as defined under Act, and it is not a multijurisdictional vehicle or a trailer for use with a multijurisdictional vehicle. • if I am purchasing a vehicle, it will not be registered under BC vehicle registration legislation, • if I am purchasing as an individual, I am not a resident of BC and the identification I have provided to the seller accuratel reflects my place of residence. 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 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 provided to the seller accuratel registered to the tax that should have been provided to the seller accuratel selects. 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 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 provided to the seller accuratel selects. 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 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 provided to the seller accurately the provincial sales are the provincial sales are the provincial sales are the provincial sales are the						
I am not purchasing the vehicle / aircraft as an individual RESIDENTIAL ADDRESS OF INDIVIDUAL (including postal code) I am purchasing the vehicle / aircraft as an individual I certify that the above information is correct and: the vehicle or aircraft described above will be used primarily outside of BC, the vehicle or aircraft described above will not be used in BC for a business purpose, if I am purchasing a vehicle, it is a type eligible for registration under the vehicle registration legislation as defined under Act, and it is not a multijurisdictional vehicle or a trailer for use with a multijurisdictional vehicle. if I am purchasing a vehicle, it will not be registered under BC vehicle registration legislation, if I am purchasing as an individual, I am not a resident of BC and the identification I have provided to the seller accuratel reflects my place of residence. 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 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 provinced to the part of the tax that should have been provinced to the seller accurately part of the tax that should have been provinced to the seller accurately part of the tax due and an assessment for the tax that should have been provinced to the seller accurately part of the tax due and an assessment for the tax that should have been provinced to the seller accurately part of the tax due and an assessment for the tax that should have been part of the tax due and an assessment for the tax that should have been part of the tax due and an assessment for the tax that should have been part of the tax due and an assessment for the tax that should have been part of the tax due and an assessment for the tax that should have been part of the tax due and an assessment for the tax that should have been part of the tax due and an assessment for the tax that should have been part of th	Check (✓) one and comple	ete Line 1 OR Line 2	·			
I certify that the above information is correct and: • the vehicle or aircraft described above will be used primarily outside of BC, • the vehicle or aircraft described above will not be used in BC for a business purpose, • if I am purchasing a vehicle, it is a type eligible for registration under the vehicle registration legislation as defined under Act, and it is not a multijurisdictional vehicle or a trailer for use with a multijurisdictional vehicle. • if I am purchasing a vehicle, it will not be registered under BC vehicle registration legislation, • if I am purchasing as an individual, I am not a resident of BC and the identification I have provided to the seller accuratel reflects my place of residence. I acknowledge that if I make a false statement to avoid paying tax, the <i>Provincial Sales Tax Act</i> charges a fine of up to \$10,000 and 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 provided to the seller accuratel signed by the signed of the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax Act charges a fine of up to \$10,000 and the provincial Sales Tax	1. I am not purchasing th	s an individual	NAME OF CORPORATION, ASSOCIATION, OR ALL PARTNERS			
 the vehicle or aircraft described above will be used primarily outside of BC, the vehicle or aircraft described above will not be used in BC for a business purpose, if I am purchasing a vehicle, it is a type eligible for registration under the vehicle registration legislation as defined under Act, and it is not a multijurisdictional vehicle or a trailer for use with a multijurisdictional vehicle. if I am purchasing a vehicle, it will not be registered under BC vehicle registration legislation, if I am purchasing as an individual, I am not a resident of BC and the identification I have provided to the seller accuratel reflects my place of residence. I acknowledge that if I make a false statement to avoid paying tax, the <i>Provincial Sales Tax Act</i> charges a fine of up to \$10,000 and 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 performed to the provincial selection of the tax that should have been performed to the provincial selection. 	2. I am purchasing the vehicle / aircraft as an individual			RESIDENTIAL ADDRESS OF INDIVIDUAL (including postal code)		
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 proceed that the should have been proceed to the tax that should have be	 the vehicle or aircraft des the vehicle or aircraft des if I am purchasing a vehich Act, and it is not a multijute if I am purchasing a vehich if I am purchasing as an interflects my place of resident 	cribed above will be cribed above will no cle, it is a type eligib risdictional vehicle ocle, it will not be regindividual, I am not a ence.	e used primarily of be used in Bo le for registration or a trailer for u stered under E a resident of Bo	C for a business pur on under the vehicle se with a multijurisd C vehicle registration C and the identificat	e registration lictional vehicon legislation ion I have pro	cle. i, ovided to the seller accurately
YYYY/MM/DD	imprisonment up to two years,	in addition to a pena	Ity of 25% of the			he tax that should have been paid.
			X			