



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

PART A – VEHICLE / AIRCRAFT IDENTIFICATION

VEHICLE IDENTIFICATION
YEAR

MAKE

MODEL

TYPE

VEHICLE IDENTIFICATION NUMBER (VIN)

AIRCRAFT IDENTIFICATION
YEAR

MAKE

MODEL

MARK

SERIES

MANUFACTURER'S NUMBER

PART B – PURCHASER CERTIFICATION

Check (✓) one and complete Line 1 **OR** Line 2.

1. ☐ I am **not** purchasing the vehicle / aircraft as an individual

NAME OF CORPORATION, ASSOCIATION, OR ALL PARTNERS

2. ☐ I **am** purchasing the vehicle / aircraft as an individual

RESIDENTIAL ADDRESS OF INDIVIDUAL (including postal code)

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 the 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 accurately 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/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