



CERTIFICATE OF EXEMPTION CONTRACTOR

under the Provincial Sales Tax Act

Responsibilities for Sellers and Eligible Contractors:

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, penalties and/or interest.

Eligible Contractors – 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:

- See Page 2 for detailed instructions.
For additional information about this certificate, see Bulletin PST 501, Real Property Contractors.

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.

PART A – CERTIFICATION OF ELIGIBLE PERSON (see Page 2)

NAME OF CORPORATION, ASSOCIATION, PARTNERS, FIRST NATIONS BAND OR INDIVIDUAL MAILING ADDRESS (include street or PO box, city, province and postal code)

I certify that I have entered into a contract with the eligible contractor named below for the supply and installation of affixed machinery or improvements to real property and if I were to purchase the goods identified below I would be exempt from PST because (check (✓) one and complete the appropriate section):

- 1. I am eligible for the Production Machinery and Equipment (PM&E) exemption.
2. I am a First Nations individual in possession of a certificate of Indian status card, or an authorized representative of a First Nations band...
3. I am a qualifying aquaculturist.
4. I am a qualifying farmer.
5. I am eligible for a PST exemption under the Consular Tax Exemption Regulation.

I certify that the Government of Canada has entered into a contract with the eligible contractor named below for the supply and installation of affixed machinery or improvements to real property.

- 6. I am an authorized representative of the Government of Canada.

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 OF INDIVIDUAL SIGNATURE DATE SIGNED

PART B – CERTIFICATION OF ELIGIBLE CONTRACTOR (see Page 2)

FULL LEGAL NAME MAILING ADDRESS (include street or PO box, city, province and postal code)

Description of all goods being purchased (if you require more space, attach an additional document):

I certify that the goods identified above are being acquired to fulfill a contract for the supply and installation of affixed machinery or improvements to real property that meets the requirements of (check (✓) one):

- 7. Customer is the eligible person identified in Part A: the contract is with the eligible person identified in Part A, or
8. Customer pays the PST: you have a written agreement with your customer that they will pay PST on the goods described above and the agreement sets out the purchase price of the goods.

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 OF INDIVIDUAL SIGNATURE DATE SIGNED

## CERTIFICATE OF EXEMPTION – CONTRACTOR

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

### INSTRUCTIONS:

**PART A** – To be completed by the eligible person, as described below, only if the contract for the supply and installation of improvements to real property is with an eligible person.

**PART B** – To be completed by the eligible contractor. Note: If a contractor is claiming an exemption based on Box 8, this certificate may only be used where the contractor does not have a PST number.

**ELIGIBLE CONTRACTOR** – Have your customer complete Part A if they are an eligible person and provide the seller with the original copy of this certificate.

**SELLER** – Keep the completed certificate to show why you did not collect PST on the sale.

**USING THIS CERTIFICATE FOR FUTURE SALES** – The use of this certificate for future sales is restricted to purchases related to a specific contract with an eligible person. Contractors who are purchasing exempt, as described in Box 8, cannot use the certificate for any other goods than the specifically listed goods the customer has agreed to pay PST on.

### ELIGIBLE PERSONS:

The following are descriptions of the eligible persons listed in Part A:

1. Persons eligible for exemption under Provincial Sales Tax Act (the Act) include **manufacturers, oil and gas producers and exploration companies, mine operators and exploration companies, local governments and local government corporations, loggers and service providers**. For exemption qualifications, see [Bulletin PST 110](#), Production Machinery and Equipment Exemption.
2. A **First Nations individual** is an individual who qualifies as an "Indian" under the Indian Act (Canada) and whose property is exempt from taxation under section 87 of the Indian Act (Canada) or a provision of a final agreement equivalent to that section. For exemption qualifications, see [Bulletin PST 314](#), Exemptions for First Nations.
3. A **qualifying aquaculturist**. An aquaculture licence is a licence issued under the Fisheries Act (British Columbia) or the Pacific Aquaculture Regulations made under the Fisheries Act (Canada). For exemption qualifications, see [Bulletin PST 103](#), Aquaculturists.
4. A **qualifying farmer** is an owner or lessee of land classified as a farm under the Assessment Act of B.C. For exemption qualifications, see [Bulletin PST 101](#), Farmers.
5. Persons eligible for exemption under the **Consular Tax Exemption Regulation** include qualifying diplomatic agents, senior officials of United Nations' agencies situated in Canada, career consular officers, administrative and support staff of consular posts, and spouses of persons referred to above. For exemption qualifications, see [Bulletin CTB 007](#), Exemption for Members of the Diplomatic and Consular Corps.
6. An **authorized representative of the Government of Canada** is exempt from PST on goods used to fulfill a written contract with the Government of Canada for the supply and installation of real property, such that the goods cease to be personal property at common law.