



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 with the 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/or 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, see **Bulletin PST 501**, Real Property Contractors, or call us toll free at 1-877-388-4440.
- Information is also available online at 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 Director, Policy, Rulings and 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 (if applicable)

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 declare 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 and the contract is with the contractor or subcontractor identified on the attached **FIN 491** or **FIN 493**.

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
YYYY / MM / DD

X