



- Completion of this certificate entitles a contractor to purchase or lease eligible tangible personal property without paying social service tax (PST) when purchased for the purposes of fulfilling a contract for the supply and installation of improvements to real property pursuant to Section 68.3 of the *Social Service Tax Act* (the Act).
- Do not use this form if the real property contract specifies the customer is responsible for PST. See Bulletin SST 072, Real Property Contractors, for information.

General Inquiries:
Vancouver: 604 660-4524
Toll free in Canada: 1 877 388-4440
Email: CTBTaxQuestions@gov.bc.ca
Internet: www.sbr.gov.bc.ca/ctb

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

I certify that (please check and complete the appropriate section):

1 I am eligible for the Production Machinery and Equipment (PM&E) exemption under Section 76(1)(k) of the Act, and Division 13 of the regulations to the Act. The items being purchased qualify for the PM&E exemption and will be used for a qualifying purpose.

2 I am a Status Indian or authorized representative of an Indian Band (if you are representing an Indian Band, attach written authorization from an official of the band that you are authorized to act on behalf of the Indian Band).

Indian and Indian Bands

BAND NAME	STATUS CARD NO.
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Indian Bands Only

NAME OF REPRESENTATIVE

3 I am a *bona fide* aquaculturist, and the items being purchased qualify for exemption under Section 73(c) of the Act and Section 2.37 of the regulations to the Act, and will be used solely for an aquaculture purpose.

CERTIFICATE NO.	EFFECTIVE DATE YYYY / MM / DD	LICENCE NO.	EXPIRY DATE YYYY / MM / DD
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4 I am a *bona fide* farmer, and the items being purchased qualifies for exemption under Section 73(b) of the Act and Section 2.21 of the regulations to the Act, and will be used solely for a farm purpose.

ASSESSMENT ROLL NO. OR PROPERTY TAX FOLIO NO.

5 I am eligible for exemption under the Consular Tax Exemption Regulation.

DIPLOMATIC OR CONSULAR IDENTITY CARD NO.	EXPIRY DATE YYYY / MM / DD
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PRINT NAME OF CORPORATION, ASSOCIATION, ALL PARTNERS, INDIAN BAND OR INDIVIDUAL

SIGNATURE

X

MAILING ADDRESS – INCLUDE POSTAL CODE

DATE SIGNED

YYYY / MM / DD

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

I certify that the material(s), machinery, equipment, or part(s) identified below are being acquired for installation under a real property contract that meets the requirements of Section 68.3 of the Act with the person named in Part A of this Certificate.

If your customer is a Status Indian or Indian Band, please certify the following:

I certify that the items listed below were purchased on reserve land or designated reserve land.

If your customer is eligible for exemption under the Consular Tax Exemption Regulation, please certify the following:

I certify that I have reviewed the purchaser's diplomatic or consular identity card and confirm that the purchaser is entitled to exemption.

Description of items purchased or leased:

FULL LEGAL NAME

SIGNATURE

X

MAILING ADDRESS – INCLUDE POSTAL CODE

DATE SIGNED

YYYY / MM / DD

PART C – SELLER INFORMATION (see page 2)

FULL LEGAL NAME

TELEPHONE NO.

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MAILING ADDRESS – INCLUDE POSTAL CODE

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

CERTIFICATE OF EXEMPTION – CONTRACTORS

For more information, please visit the Consumer Taxation Branch Web site at www.sbr.gov.bc.ca/ctb and follow the links to the Construction Industry page.

INSTRUCTIONS

PART A – To be completed by the eligible person (see below).

PART B – To be completed only by an eligible contractor (see below) when applicable. If there is insufficient space to identify all items purchased, attach a list to the certificate and indicate that a list is attached.

PART C – To be completed by the seller.

SELLERS – Retain the completed certificate to substantiate non-collection of social service tax on the sale.

ELIGIBLE CONTRACTORS – Provide the seller with the original copy of this certificate and retain a copy in your records to substantiate the non-payment of tax on this purchase.

ELIGIBLE PERSON

A *bona fide* aquaculturist means a person who meets the definition of *bona fide* aquaculturist under section 2.37 of the regulations to the Act. Refer to [Bulletin SST 050: Bona Fide Aquaculturists](#), or [Bulletin SST 120: Shellfish Growers](#), for details of this exemption.

A *bona fide* farmer means a person holding a farm land classification under the provisions of the *Assessment Act*. Refer to [Bulletin SST 023: Bona Fide Farmers](#), for details of this exemption.

A Status Indian is a person who qualifies as an “Indian” under the *Indian Act* (Canada) and who is in possession of a *Certificate of Indian Status* card issued by the federal government. Refer to [Bulletin SST 046: Exemption for Indians and Indian Bands](#), for further details.

Persons eligible for exemption under Section 76(1)(k) of the Act, and Division 13 of the regulations to the Act include manufacturers, local governments and local government corporations, loggers, and service providers. Refer to [Bulletin SST 054: Manufacturers](#), for further details.

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. Refer to [Bulletin GEN 007: Exemption for Members of the Diplomatic and Consular Corps](#), for further details.

ELIGIBLE CONTRACTOR

Contractors should refer to [Bulletin SST 072, Real Property Contractors](#), for the details of this exemption. An eligible contractor is a person who enters into a real property contract that meets the requirements of Section 68.3 of the Act with a person eligible for exemption for the supply and installation of material(s), machinery, equipment or part(s) that become an improvement to real property on installation.

THE SOCIAL SERVICE TAX ACT TAKES PRECEDENCE

This form is provided for recording the details of an exempt sale. Although detailed information is provided, the final determination of whether a person qualifies to make an exempt purchase, or whether an item qualifies for an exemption, lies with the *Social Service Tax Act*.

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the *Social Service Tax Act* under the authority of both this Act and section 26 of the *FOIPPA*. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.)
Email: FOI.QRYS@gov.bc.ca