



CERTIFICATE OF EXEMPTION FOR CHILDREN'S CLOTHING AND FOOTWEAR

Pursuant to the Social Service Tax Act

Instructions to the Seller:

- This form should be completed only when the apparel being purchased is for children under 15 and the apparel is:
- clothing larger than boys' Canada standard size 18 or girls' size 16,
- hose larger than boys' size 10 and girls' size 9 1/2,
- gloves larger than boys' and girls' size 7,
- footwear larger than boys' and girls' size 6, or,
- hats that are not designed as children's hats.
This schedule must be retained by the seller for inspection as required by the commissioner.
A vendor can be held liable for the tax not collected if a "Certificate of Exemption for Children's Clothing and Footwear" is not completed and signed by the purchaser.

General Instructions:

- Additional information about this form and how the Social Service Tax Act applies is outlined in Bulletin SST 009. Telephone inquiries, please call 604 660-4524 in Vancouver, or toll-free 1 877 388-4440 outside of Vancouver.
Information is also available on the Internet: www.sbr.gov.bc.ca/ctb
Please print clearly.

Freedom of Information and Protection of Privacy Act (FOIPPA)
The personal information requested is collected under the authority of and used for the purpose of administering the Social Service Tax Act. Questions about how the FOIPPA applies to this personal information can be directed to the general inquiry line at 604 660-4524 in Vancouver, or toll-free at 1 877 388-4440 elsewhere in Canada, or in writing to Revenue Programs Division, Suite 800 - 360 West Georgia Street, Vancouver BC V6B 6B2.

I certify that the clothing and (or) footwear described below is being purchased for a child under 15 years of age.

Table with 5 columns: DATE (YYYY MM DD), ITEMS PURCHASED, PRICE, PURCHASER'S SIGNATURE, ADDRESS / TELEPHONE. The table contains 10 empty rows for data entry.

IMPORTANT - Every person who is the agent of the minister under section 93 of the Act, in accepting the certificate or allowing an exemption, shall be satisfied that the claim is legitimate and the requirements of the Act are being fulfilled.

CASH REGISTER NO.

**I certify that the clothing and (or) footwear described below is being purchased for a child under 15 years of age.**

DATE YYYY MM DD	ITEMS PURCHASED	PRICE	PURCHASER'S SIGNATURE	ADDRESS / TELEPHONE