



**BRITISH
COLUMBIA**

Ministry of
Provincial Revenue
Consumer Taxation Branch

**CERTIFICATE OF EXEMPTION
AS A COMMERCIAL FISHER**

Pursuant to the *Social Service Tax Act*

INSTRUCTIONS:

- If you have any questions about this form or how the *Social Service Tax Act* applies, please call **604 660-4524** (Vancouver) or your local Consumer Taxation Branch office.
- Information is also available on the Internet:
www.rev.gov.bc.ca/ctb

Freedom of Information and Protection of Privacy Act (FIPPA)

– 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 *FIPPA* applies to this personal information can be directed to the Freedom of Information Coordinator (250 387-0100), Revenue Programs Division, PO Box 9441 Stn Prov Govt, Victoria BC V8W 9V4.

I, _____ certify that I
(please print name or corporate name of registered owner)

am a bona fide commercial fisher, as defined in the regulations to the *Social Service Tax Act*, and I am purchasing/leasing the tangible personal property exempted under section 73(1)(d) of the Act to be used solely for the purpose of catching fish for human consumption, or purchasing taxable services provided to tangible personal property exempted under section 73(1)(d).

Dated this _____ day of _____ Signature _____
(Day) (Month) (Year)

At _____ Address _____

Boat Licence/Registration No. _____ Telephone No. (_____) _____
(If Applicable)

A bona fide commercial fisher means a person who (a) fishes for commercial purposes under the authority of the *Fisheries Act* (Canada), and (b) whose gross income in an immediately preceding year from commercial fishing in waters in or adjacent to British Columbia is not less than \$10,000, or who derived at least 51% of that gross income from commercial fishing in those waters. The possession of a commercial fisher's licence is not prima facie evidence of this status.

This certificate is necessary to establish the status of the purchaser as a bona fide commercial fisher for all purchases exempted from tax under section 73(1)(d) of the Act and section 2.45 (b) of the regulations to the Act. It must be retained by the seller for inspection as required by the Commissioner.