



CERTIFICATE OF AN AIRCRAFT SALE TO A NON-RESIDENT OF BRITISH COLUMBIA

Pursuant to the *Social Service Tax Act*

INSTRUCTIONS:

- All areas of this certificate must be completed to substantiate the non-collection of social service tax on the sale of an aircraft to a non-resident purchaser where the criteria for exemption as outlined on Page 2 of this certificate are met.
- Every person who is the agent of the minister under section 93 of the Act, shall, in accepting the certificate or allowing an exemption, satisfy himself that the claim is legitimate and the requirements of the Act are being fulfilled.

- If you need additional information, call **604 660-4524** or your nearest Consumer Taxation Branch.
- 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.

AIRCRAFT IDENTIFICATION

SERIES	MARKINGS / REGISTRATION NUMBER
TYPE	MODEL
MANUFACTURER'S NUMBER	

TO BE COMPLETED BY THE SELLER

NAME OF DEALERSHIP _____

ADDRESS OF DEALERSHIP _____ POSTAL CODE _____

DATE OF PURCHASE _____ NAME AND/OR CORPORATE NAME OF PURCHASER – *please print* _____
YYYY / MM / DD

STREET AND MAILING ADDRESS OF PURCHASER _____ POSTAL CODE _____

TYPE OF IDENTIFICATION	NUMBER	PROVINCE / STATE OF ISSUE
1.		
2.		

CERTIFICATION – I hereby certify that the aircraft described above was purchased by the above mentioned purchaser and inform you that the above mentioned pieces of identification were examined by me and found to substantiate the non-resident status of the purchaser.

NAME OF SELLER – <i>please print</i>	SIGNATURE OF SELLER X	DATE SIGNED YYYY MM DD
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TO BE COMPLETED BY THE PURCHASER

CERTIFICATION – I hereby certify that I am not a resident of British Columbia and that I am purchasing the aircraft described above for use primarily outside of British Columbia. I further certify that I will not use the aircraft described above for a business purpose in the Province of British Columbia.

SIGNATURE OF PURCHASER X	DATE SIGNED YYYY MM DD
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COPIES: Forward to the Consumer Taxation Branch with seller's monthly tax return form (FIN 424)
Retain in seller's records for inspection as required by the Commissioner

CRITERIA FOR EXEMPTION:

To qualify for exemption, all of the following criteria must be met.

1. The purchaser is a non-resident of British Columbia and can produce two pieces of identification for examination by the seller which substantiate the fact of out-of-province residency (e.g., valid driver's licence, medical plan card, employment card issued by another jurisdiction).
2. The aircraft is purchased for use primarily outside of British Columbia.
3. The aircraft will not be used for a business purpose in the Province of British Columbia.
4. The purchaser and seller complete and sign this certificate.

SELLER'S RESPONSIBILITY:

The seller is responsible for obtaining the necessary information to ensure that the purchaser qualifies for exemption.

If the seller fails to do so the seller may be assessed an amount equal to the tax which should have been collected.

WARNING:

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