

INSTRUCTIONS:

- All areas of this certificate must be completed to substantiate the non-collection of social service tax on the sale of a vehicle to a non-resident purchaser where the criteria for exemption as outlined on Page 2 of this certificate are met.
- 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 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.

VEHICLE IDENTIFICATION

TYPE OF VEHICLE	MODEL YEAR	MAKE AND MODEL OF VEHICLE	VEHICLE IDENTIFICATION (SERIAL) NUMBER
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TO BE COMPLETED BY THE SELLER

I, _____
(name of seller)

of _____ do hereby certify that
(name of dealership)

on _____ the vehicle described above was purchased by _____
(date of purchase) (name of purchaser)

of _____
(street and mailing address of purchaser; P.O. Box number is not acceptable)

and that Licence Plate No. _____ issued by _____
(province/state)

OR British Columbia Interim Licence No. _____ was placed on the vehicle at the time of delivery.

I further certify that the following pieces of identification were examined by me and found to substantiate the non-resident status of the purchaser. See Item 2 on Page 2 for acceptable documentation – attach photocopy of the identification accepted by the seller.

TYPE OF OUT-OF-PROVINCE IDENTIFICATION
NUMBER
PROVINCE/STATE OF ISSUE

Medical Plan Card or Driver's Licence (if an individual) or Business Licence (if a business)

(date)

(signature of seller)

TO BE COMPLETED BY THE PURCHASER

I, _____ do hereby certify that I am not a
(name of purchaser)

resident of British Columbia and that on _____ I purchased the vehicle described above for use (includes storing, keeping, or
(date of purchase)

retaining) primarily outside the Province of British Columbia and that I will not be registering the vehicle in British Columbia. I further certify that I will not use the vehicle described above for a business purpose in the Province of British Columbia.

(date)

(signature of purchaser)

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

CRITERIA FOR EXEMPTION

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

1. The vehicle purchased is required to be registered under the *Motor Vehicle Act* or the *Motor Vehicle (All Terrain) Act* of British Columbia.
(This includes automobiles, trucks, motorcycles, trailers, recreational vehicles, and snowmobiles.)
2. **INDIVIDUAL:** The purchaser is a non-resident of British Columbia and can produce a valid out-of-province driver's licence or medical plan card plus one additional piece of valid out-of-province identification (e.g., valid driver's licence, medical plan card, employment card) for examination by the seller which will substantiate out-of-province residency. If a driver's licence is used, the second piece must not be the vehicle registration. Credit cards, social insurance cards, or birth certificates are not acceptable identification as they do not indicate a person's residency.

BUSINESS: The purchaser is an out-of-province business and can produce a valid out-of-province business licence, and if a limited company, proof of out-of-province incorporation for examination by the seller. Letterhead and business cards are not acceptable.
3. The vehicle is purchased for use primarily outside British Columbia and will not be used for a business purpose in the province.
4. At the time of taking delivery, the vehicle is to be registered in another jurisdiction or a British Columbia Interim Licence has been purchased to enable the vehicle to be removed from the province.
5. 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 necessary information cannot be obtained, the seller is required to collect the tax and the purchaser may be referred to the Consumer Taxation Branch for consideration of a possible refund.

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.