



Ministry of Small Business and Revenue

CERTIFICATE OF EXEMPTION AS AN AQUACULTURIST PURSUANT TO THE SOCIAL SERVICE TAX ACT

I, \_\_\_\_\_ (Please Print)

do hereby certify that I am a bona fide aquaculturist as defined in the regulations under the Social Service Tax Act, that I hold a licence and a certificate from the Ministry of Agriculture and Lands and that I am purchasing/leasing the tangible personal property exempted under section 2.37 of the regulations to be used solely for an aquaculture purpose, or purchasing taxable services provided to tangible personal property exempted under section 2.37.

Certificate No. \_\_\_\_\_ Licence No. \_\_\_\_\_

Effective Date \_\_\_\_\_ Expiry Date \_\_\_\_\_

Dated on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ At \_\_\_\_\_ (Month) (Year)

Address \_\_\_\_\_

Qualifications for a bona fide aquaculturist are provided on Page 2 of this certificate. This certificate is necessary to establish the status of the purchaser as a bona fide aquaculturist for all purchases exempted from tax under section 73 (1)(c) of the Social Service Tax 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.

A “bona fide aquaculturist” means a person carrying on an aquaculture business who has

- (a) an aquaculture licence issued under section 13 (5) of the *Fisheries Act*, and
- (b) a certificate valid for 12 months from its effective date issued by the Fisheries and Aquaculture Licensing and Compliance Branch, Ministry of Agriculture and Lands, certifying that the person
  - (i) during the immediately preceding calendar year produced primary aquaculture products with a gross market value of production at the producer’s place of production of not less than \$7,500, or
  - (ii) is adhering to a development plan approved by the Fisheries and Aquaculture Licensing and Compliance Branch containing
    - (A) a description of the type of primary aquaculture production that will occur, and
    - (B) an estimate that the gross market value of primary aquaculture production at the producer’s place of production is expected by that person to exceed \$7,500 in the calendar year of the approval of the development plan or in one of the 4 calendar years following that approval.

“Primary aquaculture product” means an aquatic animal or aquatic plant grown or raised for sale but does not include a processed or manufactured product or an aquarium specimen.

Information is also available on the Internet: [www.sbr.gov.bc.ca/ctb](http://www.sbr.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.