



CERTIFICATE OF EXEMPTION
LNG CANADA PROJECT
under the Provincial Sales Tax Act

Responsibilities for Sellers/Lessors and Purchasers:

Sellers and Lessors – this certificate allows you to collect the information and declaration required under the Provincial Sales Tax Act (the Act) in order to provide a PST exemption to your customer.

If you do not receive a completed and signed certificate or the required information and declaration before the sale or lease, you must charge and collect PST. Failure to do so may result in an assessment, penalty and interest.

The seller/lessor must keep the completed certificate to show why they did not collect PST.

Purchasers – you are responsible for ensuring that you meet all the requirements for the exemption under the Act. If you complete the certificate but you do not qualify for the exemption, you are responsible for paying the PST.

General Instructions:

- Use this certificate only for reasons listed in Part B.
Refer to Page 2 for additional instructions.

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the Provincial Sales Tax Act under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Director, Policy, Rulings and Services, PO Box 9442 Stn Prov Govt, Victoria, BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

PART A – PURCHASER/LESEE

NAME OF PURCHASER OR LESSEE (corporation, association, all partners or proprietor)

TELEPHONE NUMBER

( )

MAILING ADDRESS (including postal code)

PST NUMBER (if applicable)

PART B – PURCHASE OR LEASE INFORMATION

Description of items purchased or leased, or items for which related services are provided (if you require more space, attach an additional document):

I certify that (check (✓) one):

- I am obtaining the goods for use primarily for the purposes of the LNG Canada project during the relevant time period
I am obtaining software for use primarily to operate, control or monitor qualifying infrastructure for the LNG Canada project, or to operate machinery or equipment for use primarily to operate, control or monitor qualifying infrastructure for the LNG Canada project
I am obtaining a related service provided to exempt LNG Canada project goods
I am obtaining electricity that is provided through a meter that services only the LNG Canada LNG facility or a site that is used substantially for the LNG Canada project

PART C – CERTIFICATION

By signing this form, I certify that the above information is correct. If the goods, software, related services or electricity are used for any purpose other than the reason identified above, I will self-assess and pay the tax due under the Provincial Sales Tax Act.

I acknowledge that if I make a false statement to avoid paying tax, the Provincial Sales Tax Act charges a fine of up to \$10,000 and/or imprisonment up to two years, in addition to a penalty of 25% of the tax due and an assessment for the tax that should have been paid.

FULL LEGAL NAME

SIGNATURE

DATE SIGNED
YYYY / MM / DD

X

## CERTIFICATE OF EXEMPTION LNG CANADA PROJECT

**For more information on this certificate or other certificates of exemption, visit our website at [gov.bc.ca/pst](http://gov.bc.ca/pst) or call us toll-free at 1 877 388-4440.**

### **USING THIS CERTIFICATE FOR FUTURE SALES:**

Additional sales or leases of goods, software, related services or electricity as listed on this certificate that are acquired by the same purchaser or lessee may be made without collecting tax based on this certificate, providing all the information on this certificate remains correct. If the information is no longer valid, the purchaser or lessee must complete a new certificate or pay the PST on any future sales or leases.

For exemption qualifications, refer to [Bulletin PST 212](#), *LNG Canada Project Exemption*.