



**BRITISH
COLUMBIA**

Ministry of Small Business and Revenue

CERTIFICATE OF EXEMPTION

(Name of Corporation, Association, all Partners or Proprietor – Please Print Clearly)

Do hereby certify that I do not hold a vendor's registration certificate issued pursuant to section 92 (1) of the *Social Service Tax Act* and that the tangible personal property or taxable services described herein, which I shall purchase from:

IMS Island MicroSystems Ltd
160 – 10th Avenue
Campbell River, British Columbia
Canada
V9W 4E3

- ___ will be resold, or
- ___ will become part of a tangible personal property for resale purposes, or
- ___ will become part of a prototype (see page 2), or
- ___ will become part of a penstock system for a hydroelectric power plant (see page 2), or
- ___ is a qualifying energy efficient furnace, boiler or heat pump and will be used for residential purposes (see page 2).

I further state that in the event that such property or taxable service is used for any purpose other than that as stated herein, I will remit the tax due under the Act.

Description of tangible personal property or taxable services purchased and price thereof as described on page 1 above.

Name – please print clearly

Signature

Date

INSTRUCTIONS

Completion of this Certificate of Exemption entitles persons who are not registered as vendors under the *Social Services Tax Act* to purchase the items or taxable services listed on the certificate without payment of tax provided that:

- the items or taxable services are purchased for resale, or
- the items purchased will become part of tangible personal property which will be resold, or
- the items purchased will become part of a prototype, if the prototype is a result of research and development activities that are aimed at developing new or improved products or processes. A prototype means the first full-scale functional form of a new type or a new construction of tangible personal property, or
- the penstock equipment is prescribed as exempt under section 15.1 of the regulations to the Act and will become part of a penstock piping system for a hydroelectric power plant validly licensed under the *Water Act*, or
- the qualifying energy efficient furnace, boiler or heat pump (including major components integral to a heat pump system) is prescribed as exempt under section 3.20 (2) of the regulations to the Act and will be used for residential purposes (for example, for installation in a residential dwelling).

The completed certificate **must be retained by the seller** to substantiate the non-collection of social service tax on the sale. Future *sales of the same items or taxable services as listed on this certificate to the same purchaser* may be made without collection of tax on the strength of this certificate.

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.sbr.gov.bc.ca/ctb

WARNING

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