



BRITISH  
COLUMBIA

The Best Place on Earth

Ministry of Finance

## CERTIFICATE OF EXEMPTION AS A FARMER

I, \_\_\_\_\_ certify that I am a bona fide  
(PLEASE PRINT)

farmer, as defined in the regulations to the *Social Service Tax Act*, and I am:

- purchasing or leasing the tangible personal property, which are exempted under section 2.21(1) of the regulations to the Act, to be used solely for a farm purpose,
- purchasing taxable services, such as installation, repairs or maintenance to tangible personal property, which are exempted under section 2.21(1) of the regulations to the Act, or
- purchasing coloured fuel, which is exempted under section 5(3) of the *Motor Fuel Tax Act*.

I hold a farm land classification on my farm, which is assessed under

Assessment Roll Number or Property Tax Folio Number \_\_\_\_\_

Dated \_\_\_\_\_  
YYYY / MM / DD

Signature \_\_\_\_\_

Address \_\_\_\_\_

### Please Note:

- A bona fide farmer means a person holding a farm land classification under the provisions of the *Assessment Act*.
- This certificate is necessary to establish the status of the purchaser as a bona fide farmer for all purchases exempted from tax under section 73(1)(b) of the *Social Service Tax Act*, section 2.45(b) of the regulations to the Act, and section 5(3) of the *Motor Fuel Tax Act*. **It must be retained by the seller for inspection as required by the commissioner or the director.**
- For enquiries, please call toll-free within Canada at 1 877 388-4440.
- 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 (FOIPPA)**

The personal information on this form is collected for the purpose of administering the *Social Service Tax Act* and the *Motor Fuel Tax Act* under the authority of both Acts and section 26 of the FOIPPA. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6 (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll free at 1 800 663-7867 and ask to be re-directed.) E-mail: [FOI.QRYS@gov.bc.ca](mailto:FOI.QRYS@gov.bc.ca)