

Purchase exemption certificate



Ontario Retail Sales Tax – Purchase Exemption Certificate

Important!

This certificate is **invalid** unless fully completed and it expires at the end of three years from the date of issuance.

This certificate must be fully completed by the purchaser and sent to the supplier for each purchase of an item or items for which the purchaser claims an exemption.

If the purchaser is a vendor who in the future will be making additional purchases of the items listed below, the word "Blanket" should be inserted in front of the words "Purchase Exemption Certificate" at the top of this form and he will not be required to complete certificates for subsequent purchases.

The supplier must retain this certificate until a request in writing for its destruction is authorized by the Retail Sales Tax Branch.

Under the provisions of **The Retail Sales Tax Act**, I/We hereby claim exemption from tax on the purchase of the following items of tangible personal property:

Name and address under which purchaser conducts business:

Permit Number (if applicable):

Nature of Business:

Date of Issue:

Date of Expiry:

Signature of Purchaser or Authorized Official:

(not later than three years from date of issue)

Every person who makes a false statement herein or misuses this certificate is liable on summary conviction to a fine of not less than \$200 and not more than \$10,000 plus an amount of not more than double the amount of the tax that should have been declared to be collectable or payable or that was sought to be evaded, or to imprisonment for a term of not more than two years, or both.