BRITISH COLUMBIA | Ministry of Finance
The Best Place on Earth

CERTIFICATE OF EXEMPTION
FOR CHILDREN'S CLOTHING AND FOOTWEAR

Pursuant to the *Social Service Tax Act*

Instructions to the Seller:

- This form should be completed **only** when the apparel being purchased is for children under 15 **and** the apparel is:
  - clothing larger than boys' Canada standard size 18 or girls' size 16,
  - hose larger than boys' size 10 and girls' size 9 1/2,
  - gloves larger than boys' and girls' size 7,
  - footwear larger than boys' and girls' size 6, or,
  - hats that are not designed as children's hats.
- This schedule must be retained by the seller for inspection as required by the commissioner.
- A vendor can be held liable for the tax not collected if a "Certificate of Exemption for Children's Clothing and Footwear" is not completed and signed by the purchaser.

General Instructions:

- Additional information about this form and how the *Social Service Tax Act* applies is outlined in **Bulletin SST 009.** Telephone inquiries, please call **604 660-4524** in Vancouver, or toll-free **1 877 388-4440** outside of Vancouver.
- Information is also available on the Internet: **www.sbr.gov.bc.ca/ctb**
- Please print clearly.

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* under the authority of both this Act 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.) Email: **FOI.QRYS@gov.bc.ca**

I certify that the clothing and (or) footwear described below is being purchased for a child under 15 years of age.

DATE YYYY MM DD	INVOICE / REFERENCE NO.	PRICE	PURCHASER'S SIGNATURE	ADDRESS AND TELEPHONE NO.

IMPORTANT – Every person who is the agent of the minister under section 93 of the Act, in accepting the certificate or allowing an exemption, shall be satisfied that the claim is legitimate and the requirements of the Act are being fulfilled.

Cash Register No.

For more space, please see reverse

I certify that the clothing and (or) footwear described below is being purchased for a child under 15 years of age.

DATE YYYY MM DD	INVOICE / REFERENCE NO.	PRICE	PURCHASER'S SIGNATURE	ADDRESS AND TELEPHONE NO.