

- Residents from other Canadian provinces must show proof that they have paid their own province's sales tax on the goods purchased in Ontario in order to obtain a refund.
2. Buyers who are Canadian Manufacturers or Resellers
 - **Canada Uniform Sale & Use Tax Certification - Multi-Province.** Canadian resellers and manufacturers must complete and sign this form (see below).

More Information:

<http://www.gov.on.ca/FIN/english/enghome.htm>

Quebec QST

- QST is provisional tax for Quebec Province which includes various districts like Loyal & Brosard.
- The rate is **7.95 percent**. (As of *Last Updated* date above.)
- **NOTE: The tax rate applies not only to the purchase price & Buyer's Premium, but also to the GST Tax.**

Exemption:

1. Buyers who export goods and services out of the province of Quebec.
 - **Pay the tax.** DoveBid is not authorized to waive it and **MUST COLLECT** it.
 - **Proof of Shipment.** Certain property or services exported outside Québec may be zero-rated (taxable at the rate of 0%). After paying the taxes, please provide DoveBid with proof of export or shipping documents for a refund from DoveBid.
2. Buyers who purchased property or services used in the course of commercial activities.
 - **Pay the tax.** DoveBid is not authorized to waive it and **MUST COLLECT** it.
 - **Refund of Retail Sales Tax.** For a refund, apply directly to the Government of Quebec. DoveBid cannot make refunds.
 - Certain property or services used in the course of commercial activities (such as raw materials, office furniture, computer systems, etc) may be entitled to Input Tax refunds (ITRs).
 - See the "*General Application For A Québec Sales Tax (QST) Refund*" form at the below web address.

More Information:

<http://www.revenu.gouv.qc.ca/eng/ministere/index.asp>

British Columbia PST

- British Columbia (BC) Provincial Sales Tax, also called Social Services Tax, is charged on most products and many services sold in the Province of BC.
- The rate is 7 percent. (As of *Last Updated* date above.)
- **NOTE:** DoveBid must collect social service tax on the full sale price of tangible personal property that customers are purchasing for their own use rather than for resale purposes.

Exemptions:

1. Export out of British Columbia by Resellers or Manufacturers.
 - **Pay the tax.** DoveBid is not authorized to waive it and **MUST COLLECT** it.

- **Application for Refund of Social Services Tax.** For a refund, apply directly to the Government of British Columbia. DoveBid cannot make refunds.
 - See "*Certificate of Exemption Production Machinery and Equipment*" form at the below web address.
2. British of Columbia Resellers or Manufacturers:
 - **Registration Number.** DoveBid is not required to collect tax on goods purchased for resale provided the purchasers quote their vendor registration number, which is recorded on each invoice. Simply provide DoveBid with the vendor registration number, and this number will be added to your invoice as the Resale Number.
 - **Canada Uniform Sale & Use Tax Certification - Multi-Province.** Canadian resellers and manufacturers can complete and sign this form (see below) as an alternative to providing a vendor registration number.
 3. Farming Equipment.
 - **Farm Exemption Certificate.** Farm production equipment and machines when acquired for use directly in primary farming activity are exempt from the PST. To claim this exemption, you must fill out the Farm Exemption Form (See below).

More Information:

<http://www.rev.gov.bc.ca/ctb/>

Saskatchewan PST

- Saskatchewan Provincial Sales Tax, is payable by businesses and individuals who purchase taxable goods or services in Saskatchewan or who import taxable goods or services for consumption or use in the Province.
- The rate is 5 percent. (As of *Last Updated* date above.)

Exemptions:

1. Export out of the Saskatchewan Province.
 - **Bill of Lading.** A non-resident is required to pay PST on all goods that are purchased in Saskatchewan. The goods are exempt from tax only when the retailer ships the goods to the purchaser outside the Province. Refunds are not available for non-residents who remove goods purchased in Saskatchewan. To be refunded the tax by DoveBid, you must provide DoveBid with proof of shipment/ export out of the Province.
2. Saskatchewan Resellers.
 - **7 Digit Vendor Number.** DoveBid is not required to collect tax on goods purchased for resale provided the purchasers quote their vendor number, which is recorded on each invoice. Simply provide DoveBid with the vendor number, and this number will be added to your invoice as the Resale Number.
3. Farming Equipment.
 - **Farm Exemption Certificate.** Farm production equipment and machines when acquired for use directly in primary farming activity are exempt from the PST. To claim this exemption, you must fill out the Farm Exemption Form (See below).

More Information:

<http://www.gov.sk.ca/finance/revenue/pst/pst.htm>

Nova Scotia, New Brunswick, and Newfoundland and Labrador HST

- Three provinces - Nova Scotia, New Brunswick, and Newfoundland and Labrador - harmonized their provincial sales tax with GST to create HST. For items purchased in these provinces, THERE IS NO GST – ONLY HST.
- HST applies at a rate of 15% to the same base of goods and services that are taxable at 7% under GST. HST follows the same general rules as GST.
- All GST/HST registrants (i.e. DoveBid) continue to collect 7% GST on taxable sales or supplies of goods and services made in Canada **except those made in the provinces with HST**.
- Most businesses with commercial activities in Canada have to register for, charge, collect, and remit GST/HST on their taxable sales or supplies of goods and services. They will be able to recover the GST/HST they pay on goods and services by claiming input tax credits (ITCs).
- The rate is 15% (which includes 7% federal GST and 8% provincial). (As of *Last Updated* date above.)

Exemptions:

1. Exports (most goods and services taxable at 7% or 15% in Canada are taxable at 0% when exported)
 - **Bill of Lading.** A non-resident is required to pay HST on all goods that are purchased in Nova Scotia, New Brunswick, and Newfoundland and Labrador. The goods are exempt from tax only when the buyer ships the goods outside the Provinces. To be refunded the tax, you must provide DoveBid with proof of shipment/ export out of the Province. Upon receipt of these documents, DoveBid will refund the 15% tax we collected.
 - **Note:** If you do not provide the Bill of Lading to DoveBid, non-resident purchasers can apply for a rebate to recover the tax paid on qualifying goods (other than excisable goods, wine, and gasoline) exported from Canada. To qualify for the GST/HST rebate, the non-resident purchaser has to export the goods from Canada within 60 days of delivery, as well as meet other conditions. For more information on the eligibility requirements, see “RC4033 General Application for GST/HST Rebates”, and Form GST189. <http://www.cra-arc.gc.ca/E/pub/gp/rc4033/README.html>
2. Canadian Buyers with an EDC exemption ID number.
 - **Export Distribution Centre (EDC) Form.** Buyers must complete and sign this form which allows export-oriented Canadian businesses (with exemption ID's) to be exempt from HST on most inventory and property purchased to be added to other goods in the course of processing (see below).

More Information:

http://www.cra-arc.gc.ca/tax/business/topics/gsthst/taxable/import/ex_good-e.html



DoveBid Fax Number
1-650-356-6700

Canadian Auction Exemption Form Fax Cover

Please complete the information below and include the appropriate forms.
When complete, fax to 1-650-356-6700.

Please direct questions or comments to DoveBid Customer Service at 1-800-665-1042 during normal business hours (7AM to 5:30 PM Pacific Time).

Auction Name:

Date:

Buyer Name (from the invoice):

Buyer Number:

Total Pages of Fax (including fax cover):

Export Distribution Centre (EDC) Form

GST exemption form for buyers authorized by the Minister of National Revenue

I, _____, HEREBY CERTIFY that:

Option 1: Check this if applicable

1. The recipient of this supply has been authorized by the Minister of National Revenue under section 273.1 of the *Excise Tax Act* to use an export distribution centre certificate for the purposes of section 1.2 of Part V of Schedule VI to that Act, and the authorization is in effect at the time the supply is made.
2. The property listed below is being acquired for use or supply as domestic property or as added property of the recipient (as those expressions are defined in section 273.1 of the *Excise Tax Act*).

Option 2: Check this if applicable

1. The (specify name of product or type of property - attach list if necessary), which will be purchased from (name of supplier) during the period from _____ to _____, will be acquired for use or supply as domestic inventory or as added property of the recipient (as those expressions are defined in section 273.1 of the *Excise Tax Act*).
2. The recipient of the supply has been authorized by the Minister of National Revenue under section 273.1 of the *Excise Tax Act* to use an export distribution centre certificate for the purposes of section 1.2 of Part V of Schedule VI to that Act, and the authorization is to be in effect throughout the period specified in paragraph 1 of this certificate. The recipient will advise you should the authorization be revoked before the end of that period.
3. I am the recipient or I am authorized to execute this certificate on behalf of the recipient.

Name of the Recipient

Recipient's Business/ Authorization Number

Authorization Expiration Date

Name (Print)

Office or Position

Date

Signature

*Section 279 of the *Excise Tax Act* states that a certificate made by a person (other than an individual) under Part IX of that Act shall be signed on behalf of the person by an individual duly authorized to do so by the person or the governing body of the person and, where the person is a corporation or an association that has duly elected or appointed officers, the president, vice-president, secretary and treasurer thereof, or equivalent officers, are deemed to be so duly authorized.

Please Note: This form is applicable to Canadian buyers for GST Tax Exemption only. Canadian Buyers are exempt only if Export Distribution Centre Program Permits, and if EDC forms are filled out by the buyer. In summary Export Oriented Canadian businesses are allowed with exemption ID's to be exempt from GST on most inventory and property purchased to be added to other goods in the course of processing.

Canada Uniform Sale & Use Tax Certification – Multi-Province

Canadian manufacturers or resellers may be exempt from PST/ QST by completing this form.

The below-listed provinces have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4, for PST exemption. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state as these may change from time to time.

Issued to Seller: _____

Address: _____

I certify that: [Name of Firm (Buyer)] _____ at [Address]

_____ is engaged as a registered

Wholesaler Retailer Manufacturer Seller

and is registered with the below listed provinces and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service 1 to be resold, leased, or rented in the normal course of business.

We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: _____

General description of tangible property or taxable services to be purchased from the seller:

Registration ID Number of Purchaser: _____

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order that we may hereafter give to you, unless otherwise specified, and shall be valid until

Canceled by us in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: _____
(Owner, Partner or Corporate Officer)

Title: _____

Date: _____

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**Please Note: This form is applicable to Canadian buyers for Multi-Province Tax Exemption only.** Canadian manufacturers or Canadian resellers are exempt by filling out this form.

# Farm Exemption Certificate – Canadian Multi-Province

Land Description

Sec \_\_\_\_\_ Twsp \_\_\_\_\_ R \_\_\_\_\_ M \_\_\_\_\_

I hereby certify the goods listed on this invoice will be used solely and directly in the operation of my farm.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Farmer

\_\_\_\_\_

## DoveBid Information

Auction Name \_\_\_\_\_

Bidder Number \_\_\_\_\_

Registered Bidder Name (Person or Company)

\_\_\_\_\_