

SALES TAX EXEMPTION CLAIM

In order to process your request, please ensure to fill out the form in its entirety.

Attach a complete and legible copy of the sales receipt.

Legal Business Name or Individual Name:	
Doing Business As:	
Address:	
Costco Membership #:	Phone #:
Provincial Sales Tax Registration #:	Province where you are registered:
Precise Nature of Business:	
Order #:	
If you resell merchandise, please list the categories of items typically resold (be specific):	

Payment Method for this transaction (Box must be checked):

Cash Card Personal Credit Card Business Credit Card

Tax on which exemption is sought (Box must be checked):

GST/HST QST Manitoba PST Saskatchewan PST British Columbia PST

REASONS FOR EXEMPTION (please check one of the boxes below)

PURCHASED FOR RESALE: Please sign statement below

Note: To receive a refund of the Provincial Sales Tax (PST) (applicable only in Manitoba, Saskatchewan and British Columbia) paid on items for resale, the statement **must** be signed by a Costco member authorized to purchase merchandise for resale on behalf of your company.

Resale Statement: I certify that I am engaged in the business of selling, leasing or renting tangible personal property of the kind and type listed on the attached receipt(s). I certify that the items listed on the receipt(s) will be resold, leased or rented by me. If the tangible personal property is withdrawn for use other than for resale, I will report the transaction to the appropriate taxing authority and pay the PST based upon the reasonable and fair market value, but not less than the original purchase price. I understand that by signing this form, I am assuming liability for the sales tax on transactions between your firm and me.

Signature

Date

Print Name

Title

STATUS INDIANS FOR DELIVERY ON NATIVE RESERVATIONS ONLY: Please provide a photocopy of your Certificate of Indian Status card issued by Indigenous Services Canada.

Name

Certificate Number

Please Note: As per Ontario Ministry of Finance guidelines, the provincial component of the HST will not be refunded to eligible First Nations individuals in Ontario. Please apply directly with the Ministry for a refund.

INDIAN BANDS: Please sign statement below

This is to certify that the property reflected in the above order number is being acquired by

Name of Band/Tribal Council or Band-Empowered Entity

on

Name of Reserve

and is therefore not subject to the taxes checked above.

Band Number

Signature

Date

DIPLOMATS: Please provide a photocopy of your diplomatic or consular corps identity card. Note this exemption does not apply to GST/HST or QST.

Card Number or RST Number

Expiry Date

Signature

Date

FEDERAL GOVERNMENT:
(NOT APPLICABLE TO HST OR QST)

PROVINCIAL GOVERNMENT:
(NOT APPLICABLE TO QST)

Government Registration Number (if applicable)

This is to certify that the property and/or services ordered/purchased hereby are for the use of, and are being purchased by

Name of Department or Institution

with government funds, and are therefore not subject to the _____ (please state which tax)

Signature

Date

Print Name

Title

OTHER EXEMPTION: State the exemption claimed, applicable regulation/statute (if known) and attach completed Exemption Certificate. If the exemption is specific to a product, highlight the product (s) on the receipt and explain why the items should be tax exempt.

Submitted by (Must be by Authorized Signer on Membership):

Signature

Date

Print Name

Title

E-MAIL, MAIL OR FAX CLAIM TO: Costco Wholesale Canada Ltd
Commodity Tax Group
415 West Hunt Club
Ottawa, Ontario K2E 1C5
425-427-3013

cdntaxexemptions@costco.com