



CERTIFICATE OF EXEMPTION PRODUCTION MACHINERY AND EQUIPMENT

under the Provincial Sales Tax Act

Responsibilities for Sellers/Lessors and Purchasers:

Sellers and Lessors – this certificate allows you to collect the information and declaration required under the Provincial Sales Tax Act (the Act) in order to provide a PST exemption to your customer.

If you do not receive a completed and signed certificate or the required information and declaration before the sale or lease, you must charge and collect PST. Failure to do so may result in an assessment, penalty and interest.

Purchasers – you are responsible for ensuring that you meet all the requirements for the exemption under the Act. If you complete the certificate but you do not qualify for the exemption, you are responsible for paying the PST.

General Instructions:

- Use this certificate only for reasons listed in Part B.
• Refer to Page 2 for additional information.

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the Provincial Sales 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 Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria, BC V8W 9V4. (Telephone: toll-free at 1 877 388-4440)

PART A – ELIGIBLE PERSON

NAME OF PURCHASER OR LESSEE (corporation, association, all partners or proprietor)

Neucel Specilaty Cellulose Ltd

TELEPHONE NUMBER

(250) 284-78020

MAILING ADDRESS (including postal code)

PO Box 2000, 300 Marine Dr, Port Alice, BC VON 1N0

PST NUMBER (if applicable)

PST-1013-2504

PART B – PURCHASE OR LEASE INFORMATION

Description of items purchased or leased, or machinery or equipment for which related services are provided (if you require more space, attach an additional document):

I certify that (check (✓) one):

- [x] I am a manufacturer, as defined under the Act, of Dissolving Pulp (type of goods manufactured)
[] I regularly engage in logging, as defined under the Act, for commercial purposes
[] I regularly engage in exploration or discovery of petroleum or natural gas, or of coal or mineral deposits for commercial purposes, as described under the Act
[] I represent a local government or eligible local government corporation that qualifies for the production machinery and equipment exemption for power generation activities under the Act
[] I am a oil and gas producer, as defined under the Act
[] I am a software developer, as defined under the Act
[] I am a mine operator, as defined under the Act
[] I am a service provider, as described under the Act, to a manufacturer, oil and gas producer or mine operator and that the production machinery, equipment, parts, materials or related services described above are obtained for an exempt purpose as described under the Act (see Page 2).

PART C – CERTIFICATION

By signing this form, I certify that the above information is correct. If the production machinery, equipment, parts, materials or related services are used for any purpose other than the reason identified above, I will remit the tax due under the Provincial Sales Tax Act.

I acknowledge that if I make a false statement to avoid paying tax, the Provincial Sales Tax Act charges a fine of up to \$10,000 and/or imprisonment up to two years, in addition to a penalty of 25% of the tax due and an assessment for the tax that should have been paid.

FULL LEGAL NAME

Ray McDonald

SIGNATURE

X

DATE SIGNED YYYY / MM / DD

2013/03/21