

Notice to Motor Vehicle Dealers
Sales or Leases to First Nations Purchasers
Social Service Tax Act

Motor vehicle dealers are required to substantiate non-taxable sales and leases to First Nations purchasers and lessees. To help you meet this obligation in a quick and simple manner, the Consumer Taxation Branch has developed a new form that will guide you through the documentation requirements. Provided you follow the requirements set out on this form, and keep for your records the completed form and documents as specified, no other procedures or documents are required.

The new form, *Tax Exempt Motor Vehicle Sales or Leases to First Nations Purchasers* (FIN429), clearly shows what information is required to substantiate an exempt sale or lease. It has six parts, only four of which need to be completed, depending on the type of sale or lease.

Part 1 Vehicle Identification

This is required for every sale or lease.

Part 2 Vendor Identification

This is required for every sale or lease. If the sale or lease took place at a location other than the vendor's address, please make sure the address/location is clearly indicated.

Part 3 Purchase Made by an Individual

Only complete this part if an individual is buying a vehicle.

Part 4 Lease Made by an Individual

Only complete this part if an individual is entering into a lease. Please note, for a lease to qualify for an exemption, the lessee must live on reserve land.

Part 5 Purchase or Lease Made on Behalf of an Indian Band

Only complete this part if the purchase or lease is made on behalf of an Indian Band.

Part 6 Vendor's Certification

This part is required for every sale or lease. Please be advised that it is an offence to make a false certification.

Further Information

This notice contains general information and is provided for convenience and guidance. Should you require more detailed information, please refer to Consumer Taxation Branch Bulletins 046 ***Exemption for Indians and Indian Bands***, 042 ***Motor Vehicle Dealers***, and 034 ***Procedures for Making Exempt Sales or Leases to Indians and Indian Bands***, available on our Internet site at www.rev.gov.bc.ca/ctb. You may also telephone the Consumer Taxation Branch at 604 660 4524 in Vancouver, or toll-free at 1 877 388 4440 outside Vancouver, for copies.