

**COMMONWEALTH OF VIRGINIA**  
**SALES AND USE TAX CERTIFICATE OF EXEMPTION**

For use by watermen who extract fish, bivalves, or crustaceans from waters for commercial purposes;  
or for motor fuel or alternative fuel purchased for commercial watercraft owned by a private business  
and used in the conduct of its business and operations.

To: \_\_\_\_\_ Date: \_\_\_\_\_  
Name of Supplier

\_\_\_\_\_  
Number and Street or Rural Route City, Town or Post Office State Zip Code

The Virginia Retail Sales and Use Tax Act provides that the sales and use tax shall not apply to machinery, tools, fishing boats including engines, repair and replacement parts therefor, fuel or supplies when sold to and purchased by watermen for use by them in extracting fish, bivalves, or crustaceans from waters for commercial purposes or for motor fuel or alternative fuel purchased for commercial watercraft owned by a private business and used in the conduct of its business and operations, including but not limited to the transport of persons or property.

The undersigned waterman hereby certifies that all machinery, tools, fishing boats including engines, repair parts therefor or replacement thereof, fuel and supplies will be purchased or leased for use in extracting fish, bivalves, or crustaceans from waters for commercial purposes or for motor fuel or alternative fuel purchased for commercial watercraft owned by a private business and used in the conduct of its business and operations.

Name of Purchaser \_\_\_\_\_

Trading as Name \_\_\_\_\_

Registration No., if any \_\_\_\_\_

Address \_\_\_\_\_  
Number and Street or Rural Route City, Town or Post Office State and ZIP Code

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By: \_\_\_\_\_ Title: \_\_\_\_\_  
Signature

If the purchaser is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.

**1. Information for purchaser** - Items purchased for personal, family, or home use or consumption are subject to the tax. THIS EXEMPTION DOES NOT APPLY TO THE PURCHASE OF VESSELS AND BOATS SUBJECT TO THE WATERCRAFT SALES AND USE TAX.

**2. Information for supplier** - A supplier is required to have on file only one Certificate of Exemption properly executed by the purchaser who buys tax exempt tangible personal property for the purpose indicated thereon.