

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

For use by shipping lines engaged in interstate or foreign commerce and  
by ship building companies engaged in building, converting, or  
repairing ships or vessels used or to be used in  
interstate or foreign commerce

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 Virginia sales and use tax shall not apply to the kinds and classes of tangible personal property shown in Items 1 through 3 below when purchased for the purposes and under the conditions set out in Items 1 through 3 below.

The undersigned purchaser hereby certifies that all tangible personal property purchased from the above named supplier on and after this date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect until revoked in writing by the Department of Taxation. Check proper box below.

- ☐ 1. Ships or vessels used or to be used exclusively or principally in interstate or foreign commerce.
- ☐ 2. Tangible personal property used directly in the building, conversion, repair, or alteration of ships or vessels plying the high seas, either in intercoastal trade between ports in this State and ports in other States of the United States or its territories or possessions, or in foreign commerce between ports in this State and ports in foreign countries.
- ☐ 3. Fuel and supplies for use or consumption aboard ships or vessels plying the high seas, either in intercoastal trade between ports in this State and ports in other States of the United States or its territories or possessions, or in foreign commerce between ports in this State and ports in foreign countries, for delivery directly to such ships or vessels.

Name of Purchaser \_\_\_\_\_ Virginia Account  
No., if any \_\_\_\_\_

Trading As \_\_\_\_\_

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

Kind of business engaged in by dealer \_\_\_\_\_

I declare 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 \_\_\_\_\_  
Signature Title

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 a sole proprietorship, the proprietor must sign.

**Information for supplier** - A supplier is required to have on file only one Certificate of Exemption properly executed by each purchaser buying or leasing tax exempt property under this Certificate.