Form ST-11

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

To _____ Date _____
Name of Supplier

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

Information for supplier – A supplier is required to have only one Certificate of Exemption on file, properly executed by each purchaser buying tax exempt personal property under this Certificate.

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 11 below when purchased for the purposes specified.

The undersigned purchaser hereby certifies that all tangible personal property purchased or leased from the above-named supplier on and after this date will be purchased or leased for the purpose or purposes 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 the appropriate box or boxes below.

☐ **1.** Industrial materials for future manufacturing, processing, refining, or conversion into articles of tangible personal property for resale where such industrial materials either enter into the production or become a component part of the finished product; industrial materials that are coated upon or impregnated into the product at any stage of its manufacture, processing, refining, or conversion for resale.

☐ **2.** Machinery or tools or repair parts therefor or replacements thereof, equipment, fuel, power, energy, or supplies, used directly in manufacturing, processing, refining, mining or converting products for sale or resale.

☐ **3.** Items used directly in the drilling, extraction or processing of natural gas or oil for sale or resale and in well area reclamation activities required by state or federal law.

☐ **4.** Agricultural commodities or seafood purchased for the purpose of acquiring raw products for use or consumption in the process of preparing, finishing, or manufacturing such agricultural or seafood commodity for the retail consumer trade. The term “agricultural commodity’’, for the purposes of this exemption, means horticultural, poultry, farm products, livestock and livestock products, and products derived from bees and beekeeping. This Certificate of Exemption cannot be given to cover any agricultural or seafood commodity sold or distributed as a marketable or finished product to the ultimate consumer.

☐ **5.** Tangible personal property purchased for use or consumption directly and exclusively in basic research in the experimental or laboratory sense or research and development in the experimental or laboratory sense.

☐ **6.** Certified pollution control equipment and facilities as defined in *Va. Code* § 58.1-3660 and which in accordance with such Section, has been certified by a state certifying authority. A “state certifying authority” means the State Water Control Board or the Virginia Department of Health, for water pollution; the State Air Pollution Control Board, for air pollution; the Department of Mines, Minerals and Energy, for solar energy projects and for coal, oil, and gas production, including gas, natural gas, and coalbed methane gas; and the Virginia Waste Management Board, for waste disposal facilities, natural gas recovered from waste facilities, and landfill gas production facilities, and shall include any interstate agency authorized to act in place of a certifying authority of the Commonwealth.

☐ **7.** Materials, containers, labels, sacks, cans, boxes, drums, or bags for packaging tangible personal property for shipment or sale, whether returnable or non-returnable.

☐ **8.** Equipment, materials, or supplies used directly in the production of a publication for sale or free distribution issued at regular intervals, not exceeding three months.

☐ **9.** High speed electrostatic duplicators, or other duplicators which have a printing capacity of 4,000 impressions or more per hour, purchased or leased by persons primarily engaged in the printing or photocopying of products for sale or resale.

Continued on next page.

☐ **10.** Qualifying tangible personal property, when the preponderance of the property's use is in manufacturing by licensed brewers under subdivision 3 or 4 of *Va. Code* § 4.1-206.1. The exemption is limited to i) machinery, tools, equipment and repair and replacement parts, fuel, power, energy or supplies; ii) materials for future processing, manufacturing or conversion into beer, where the materials enter into the production of or become a component part of the beer; and iii) materials for future use in packaging the beer for shipment or sale.

☐ **11.** Qualifying tangible personal property, when the preponderance of the property's use is in advanced recycling, as defined in *Va. Code* § 58.1-439.7. The exemption is limited to (i) machinery, tools, and equipment, or repair parts or their replacements, fuel, power, energy, or supplies; (ii) materials for processing, manufacturing, or conversion for resale where the materials either are recycled or recovered; and (iii) materials, including containers, labels, sacks, cans, boxes, drums, or bags used for packaging recycled or recovered material for shipment or resale.

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 purchaser _____

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 _____

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.