

ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION
ADMINISTRATIVE CODE

CHAPTER 810-6-3
EXEMPTIONS FROM SALES AND USE TAX

810-6-3-.67.04 Certificate Of Exemption - Fuel And/Or Supplies
Purchased For Use Or Consumption Aboard Vessels
Engaged In Foreign Or International Commerce Or
In Interstate Commerce.

(1) Whenever a merchant or seller makes a sale of fuel or supplies for use or consumption aboard vessels engaged in foreign or international commerce or in interstate commerce, any claim of exemption from Alabama sales or use tax on such sale because of such usage or consumption shall be supported by a certificate executed in the following form:

CERTIFICATE OF EXEMPTION - FUEL AND/OR SUPPLIES PURCHASED FOR USE OR CONSUMPTION ABOARD VESSELS ENGAGED IN FOREIGN OR INTERNATIONAL COMMERCE OR IN INTERSTATE COMMERCE.

PROPERTY PURCHASED:

INVOICE NO. DESCRIPTION	QUANTITY AMOUNT	ITEM
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

CERTIFICATE OF PURCHASER:

I, the undersigned vessel owner, operator, captain, or representative thereof, hereby certify the above described property is being purchased for use or consumption aboard vessels engaged in foreign or international commerce or in interstate commerce pursuant to the provisions of Code of Ala. 1975, §§40-23-4(a)(10) and 40-23-62(12).

I also certify I am aware that §§40-23-4(a)(10) and 40-23-62(12) provide that any person filing a false certificate shall be guilty of a misdemeanor and, upon their conviction, shall be fined not less than \$25.00 nor more than \$500.00. I further certify I am aware that any person filing a false certificate shall be liable

to the Alabama Revenue Department for all taxes imposed upon the merchant or seller, together with any interest and penalties thereon, by reason of the sales of fuel and/or supplies applicable to such false certificate.

SIGNATURE: _____

PURCHASER'S BUSINESS ADDRESS:

TITLE: _____

VESSEL: _____

DATE: _____

CERTIFICATE OF MERCHANT OR SELLER:

I, the undersigned merchant or seller, hereby certify that the above described fuel and/or supplies are being sold exempt from sales or use tax for use or consumption aboard vessels engaged in foreign or international commerce or in interstate commerce and that the above duly signed certificate of the purchaser was secured at the time of such sale.

SIGNATURE: _____

TITLE: _____

DATE: _____

(2) A merchant or seller who secures a properly completed and duly signed certificate in the form outlined in (1) above shall not be liable for Alabama sales or use tax on a sale later determined by the Revenue Department not to qualify for the exemption contained in Sections 40-23-4(a)(10) and 40-23-62(12) provided said merchant or seller had no knowledge that the certificate was false when filed with him by the purchaser. Instead, the person filing the false certificate shall be liable to the Revenue Department for all sales or use tax, together with any interest and penalties thereon, imposed on the sale of fuel and/or supplies applicable to the false certificate.

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Statutory Authority: Code of Ala. 1975, §§40-23-4(a)(10), 40-23-62(12), 40-23-31, 40-23-83.

History: Effective February 23, 1988. **Amended:** Filed February 20, 2015; effective March 27, 2015.