

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

For use by production companies, program producers, radio, television and cable TV companies, and other entities engaged in the production and creation of exempt audiovisual works and the licensing, distributing, and broadcasting of the same.

To: _____ Date: _____
Name of Dealer

Address: _____
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 following:

- (i) The lease, rental, license, sale, other transfer, or use of any audio or video tape, film or other audiovisual work where the transferee or user acquires or has acquired the work for the purpose of licensing, distributing, broadcasting, commercially exhibiting or reproducing the work or using or incorporating the work into another such work;
(ii) The provision of production services or fabrication in connection with the production of any portion of such audiovisual work, including, but not limited to, scriptwriting, photography, sound, musical composition, special effects, animation, adaptation, dubbing, mixing, editing, cutting and provision of production facilities or equipment;
(iii) The transfer or use of tangible personal property, including, but not limited to, scripts, musical scores, storyboards, artwork, film, tapes and other media, incident to the performance of such services or fabrication. However, audiovisual works and incidental tangible personal property described in clauses (i) and (iii) shall be subject to tax as otherwise provided in this chapter to the extent of the value of their tangible components prior to their use in the production of any audiovisual work and prior to their enhancement by any production service; and
(iv) Equipment and parts and accessories thereto used or to be used in the production of such audiovisual works.

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 of producing or creating exempt audiovisual works and the licensing, distribution, broadcasting, commercially exhibiting, or reproducing works for viewing or listening by the general public.

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

By: _____ Signature Title

INFORMATION FOR DEALER – A dealer is required to have on file only one Certificate of Exemption properly executed by each purchaser buying or leasing tax exempt tangible personal property under this certificate.