

**Form ST-10**

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

**(For use by a Virginia dealer who purchases tangible personal property for resale,  
or for lease or rental, or who purchases materials or containers  
to package tangible personal property for sale)**

**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 tangible personal property purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by a person for taxable lease or rental as an established business or part of an established business, or incidental or germane to such business, including a simultaneous purchase and taxable leaseback. The Act provides also that such tax shall not apply to packaging materials such as containers, labels, sacks, cans, boxes, drums or bags if the materials are marketed with a product being sold and become the property of the purchaser.

This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

The undersigned dealer 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. Tangible personal property for RESALE only.
- ☐ 2. Tangible personal property for future use by a person for taxable LEASE OR RENTAL as an established business, or part of an established business, or incidental or germane to such business, or a simultaneous purchase and taxable leaseback.
- ☐ 3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a product being sold and become the property of the purchaser.

**Name of Dealer** \_\_\_\_\_ **Certificate of  
Registration No.** \_\_\_\_\_

**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 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 \_\_\_\_\_  
(Signature) (Title)

(If the dealer 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.)

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



Account # \_\_\_\_\_

Please check the items that you do not want to be taxed when purchased from Covetrus North America.

Companion Animal

- |   |  |
|---|--|
| <input type="checkbox"/> Pet Supplies (ex. toys, collars, leashes)    | <input type="checkbox"/> Non Prescription Dispensed Drugs                    |
| <input type="checkbox"/> Prescription Diets                           | <input type="checkbox"/> Prescription Dispensed Drugs                        |
| <input type="checkbox"/> Non-Prescription Diets                       | <input type="checkbox"/> Non Prescription Injectable Drugs                   |
| <input type="checkbox"/> E-Collars                                    | <input type="checkbox"/> Prescription Injectable Drugs                       |
| <input type="checkbox"/> Vitamins/Supplements/Nutraceuticals          | <input type="checkbox"/> Vaccines  |
| <input type="checkbox"/> Non Prescription Flea & Tick (ex. Frontline) | <input type="checkbox"/> Prescription Flea & Tick (ex. Comfortis)            |
| <input type="checkbox"/> Insulin Syringes                             | <input type="checkbox"/> Diabetic Supplies (ex. meters, test strips, etc...) |

Large Animal

- |  |
|--|
| <input type="checkbox"/> Non Prescription Dispensed Drugs  |
| <input type="checkbox"/> Prescription Dispensed Drugs      |
| <input type="checkbox"/> Non Prescription Injectable Drugs |
| <input type="checkbox"/> Prescription Injectable Drugs     |
| <input type="checkbox"/> Vaccines                          |

Equine

- |  |
|--|
| <input type="checkbox"/> Non Prescription Dispensed Drugs  |
| <input type="checkbox"/> Prescription Dispensed Drugs      |
| <input type="checkbox"/> Non Prescription Injectable Drugs |
| <input type="checkbox"/> Prescription Injectable Drugs     |
| <input type="checkbox"/> Vaccines                          |

General

- |   |  |
|---|--|
| <input type="checkbox"/> Syringes & Needles                             | <input type="checkbox"/> Administration Devices (ex. IV sets, catheters) |
| <input type="checkbox"/> Dispensing Supplies (ex. bottle, caps, labels) | <input type="checkbox"/> Medical Supplies (ex. gauze, tape, bandages)    |
| <input type="checkbox"/> Clinic Supplies (ex. cleaners, gloves, scrubs) | <input type="checkbox"/> Diagnostic Kits                                 |
| <input type="checkbox"/> Tools  | <input type="checkbox"/> Equipment                                       |

I understand that items that I use or administer in my practice are considered consumed by me and tax is due at the time of purchase. I certify that I may resell in their same form any/all items that I have indicated above or cannot, at the time of purchase, identify if I will use, use in an exempt manner, or resell the products I purchase. Accordingly, please do not tax me on any items indicated. If any additional tax is due, I will pay the tax directly to the jurisdiction or contact Covetrus North America to bill me the additional tax.

Signature \_\_\_\_\_

Date \_\_\_\_\_