



**Department of Revenue**  
**2595 Century Parkway NE, Suite 317**  
**Atlanta, GA 30345-3173**  
**1-877-423-6711**

**Certificate of Exemption**  
**Ships Plying the High Seas**

*(Please Print)*

To: \_\_\_\_\_  
 (Supplier)

\_\_\_\_\_  
 (Address)

**THE UNDERSIGNED DOES HEREBY CERTIFY UNDER OATH THAT:**

- ☐ 1. The sale of fuel and supplies for use or consumption aboard ships plying the high seas either in intercoastal trade between ports in this state and ports in other states of the United States or its possessions or in foreign commerce between ports in this state and ports of foreign countries. O.C.G.A. § 48-8-3(17).
- ☐ 2. The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles, and major components of each, which will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the United States government. Replacement parts installed by carriers in such aircraft, watercraft, railroad locomotives and rolling stock, and motor vehicles which become an integral part of the craft, equipment, or vehicle shall also be exempt from all taxes under this article. O.C.G.A. § 48-8-3(33)(A).

**EXEMPTION IS CLAIMED FOR THE FOLLOWING:**

Additional vessels may be listed on the back of this form.

Nationality of Vessel  
 (Flag)

Vessel Name

Federal Registration No.  
 (U.S. Flag)

Source of Common Carrier  
 Authority (Foreign Flag)

Nationality of Vessel (Flag)	Vessel Name	Federal Registration No. (U.S. Flag)	Source of Common Carrier Authority (Foreign Flag)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_  
 Purchaser's Business Name

\_\_\_\_\_  
 Purchaser's Business Address and Telephone Number

*Under penalties of perjury, by signing hereunder, I do solemnly swear that the above stated facts are true and correct.*

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Printed Name

\_\_\_\_\_  
 Title

**Supplier must maintain copy of certificate presented for audit purposes.**