**Definitions**

**Exempt Goods**
Goods declared by the City Manager to be exempt from the seller identification, holding, and transaction recording requirements in accordance with section 64 of Bylaw 20002 - Business Licence Bylaw.

**Non-Exempt Goods**
Goods that are subject to the seller identification, holding, and transaction recording requirements in accordance with sections 56 and 63 of Bylaw 20002 - Business Licence Bylaw.

**Pawnbrokers**

All items received in exchange for an advance of cash (pawned goods) are considered **Non-Exempt Goods**.

Pawnbrokers that also purchase, or otherwise acquire second hand goods without an advance of cash require the Second Hand Dealer category, and are subject to the goods exemption criteria below for these goods only.

**Second Hand Dealers**

<table>
<thead>
<tr>
<th>Exempt Goods</th>
<th>Non-Exempt Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Household Items</strong></td>
<td></td>
</tr>
<tr>
<td>• Furniture</td>
<td>• Small appliances (e.g. toaster ovens, microwaves, etc.)</td>
</tr>
<tr>
<td>• Rugs, carpets, and window coverings</td>
<td>• Large appliances (e.g. refrigerators, washers, dryers, ovens, etc.)</td>
</tr>
<tr>
<td>• Building supplies (e.g. windows, doors, flooring, fixtures, etc.)</td>
<td>• Air conditioners and humidifiers</td>
</tr>
<tr>
<td>• Dishes, cutlery, and glassware</td>
<td>• Tools</td>
</tr>
<tr>
<td>• Lamps and decor</td>
<td></td>
</tr>
<tr>
<td><strong>Electronics</strong></td>
<td></td>
</tr>
<tr>
<td>• Simple electronics (e.g. alarm clocks, calculators, etc.)</td>
<td>• TVs and projectors</td>
</tr>
<tr>
<td>• Pre-recorded media (e.g. DVDs, CDs, etc.)</td>
<td>• Stereo equipment</td>
</tr>
<tr>
<td>• Video game discs and cartridges</td>
<td>• DVD and Blu Ray players</td>
</tr>
<tr>
<td></td>
<td>• Computers</td>
</tr>
<tr>
<td></td>
<td>• Mobile devices (e.g. smartphones, tablets, etc.)</td>
</tr>
<tr>
<td></td>
<td>• Video game consoles and accessories</td>
</tr>
<tr>
<td>Exempt Goods</td>
<td>Non-Exempt Goods</td>
</tr>
<tr>
<td>--------------</td>
<td>----------------</td>
</tr>
</tbody>
</table>

**Print Media, Art, and Collectibles**

- Printed media, artwork, and collectable items with a fair market value of less than $500, including but not limited to:
  - Books
  - Magazines
  - Paintings
  - Comic books
  - Trading cards
  - Stamps
  - Coins
  - Pop-culture memorabilia
  - Models

- Exempt items with a fair market value of $500 or more

**Personal Items**

- Clothing
- Shoes
- Toys

- Bags / purses
- Jewelry
- Precious metals (e.g. gold, silver, etc.) and gemstones
- Fur coats

**Other**

- Sporting goods (not including sporting goods identified in the Non-Exempt Goods list)
- Items donated to a business licensed as a Non-Profit Organization (including items that are otherwise identified as Non-Exempt Goods by this schedule)
- Items purchased by a business from a Non-Profit Organization
- Any listed Non-Exempt Goods that are sold on consignment *(exempt from the holding requirement only)*

- Vehicle parts (including stereos)
- Bicycles
- Skis
- Snowboards
- Golf clubs
- Scuba gear
- Mountain rescue equipment (e.g. GPS systems, avalanche beacons, etc.)
- Any other items that are not identified by this schedule