

GOODS AND SERVICES TAX

Sale of Used Housing, Vendor's Warranty

Note: *This warranty should be included in agreements or purchase and sale. If not, purchasers should obtain it from vendors, dated and signed, on completion.*

CERTIFICATE

TO: (Name of purchaser)

AND TO: (Name of Solicitors) , their solicitors herein

RE: Purchaser purchase from Vendor
(Address of Property)

The undersigned hereby certifies to the purchasers and their solicitors that for goods and services tax purposes the supply by way of sale of the real property that is the subject of the Agreement is an exempt supply under any one or more of ss. 2 to 5,8 and 9 of Part I of Schedule V to the *Excise Tax Act*, R.S.C. 1985, c.E-15.

Dated at _____ this _____ day of _____,
2000

Sale of Commercial Property to Purchaser who may not be Registered under the Excise Tax Act

On completion the purchaser will pay and the vendor will collect Goods and Services Tax (GST) exigible on this transaction unless the purchaser shall prior to completion have provided evidence satisfactory to the vendor that the purchaser is registered for GST under the *Excise Tax Act*. R.S.C. 1985, c. E-15, and that such registration is in good standing and has not been varied or revoked.