

HST CERTIFICATE

FROM: SELLER

TO: BUYER

RE: ADDRESS OF PROPERTY (the "Property")

I, SELLER certify that:

1. I am the Vendor of the Property.
2. I am an individual within the meaning of the Act.
3. There is no residential complex situated upon the Property.
4. The Property has never been capital property used primarily in the course of a business within the meaning of the Act.
5. The sale of the Property is not made in the course of a business within the meaning of the Act.
6. The sale of the Property is not made in the course of an adventure or concern in the nature of trade that is not a business where an election has been made for the sale to be taxable within the meaning of the Act.
7. The Property being sold is not part of a subdivision that created more than two lots within the meaning of the Act.
8. The Vendor has not filed Form HST 22 (or such other form as may be prescribed from time to time) electing pursuant to subparagraph 9(2)(b)(ii) of Part I of Schedule V of the Act to treat the conveyance (if taking place in the course of an adventure or concern in the nature of trade of the Vendor) as a taxable supply, nor does the Vendor intend to make such an election.
9. The sale of the Property is not a sale of real property under the change of use rules in either Section 206 or 207 of the Act.
10. As a consequence of the foregoing, I certify that the conveyance of the Property is an exempt supply of property pursuant to the Act as provided for in Section 9 to Part 1 of Schedule V and that no HST is payable.
11. The above statements are correct and made knowing that I, the Vendor, and not the Purchaser will be responsible for any HST payable as a result of any misstatement made by me on this certificate.
12. For the purposes of this certificate, "H.S.T." refers to the Harmonized Sales Tax imposed by Part IX of the *Excise Tax Act*, R.S.C. 1985, c. E-15, as amended (the "Act"). The words, "exempt supply", "builders", "improvement", and "residential complex" have the meanings given them in the Act.
13. This certificate is given pursuant to Section 194 of the Act.

I signed this certificate on the ____ day of January, 2015.

SELLER