

**GOODS & SERVICES TAX CERTIFICATE**

FROM: [REDACTED] (the "Seller")  
TO: [REDACTED] (the "Buyer")  
RE: PID [REDACTED] LOT [REDACTED] SECTION [REDACTED] TOWNSHIP [REDACTED] RANGE [REDACTED] WEST OF THE 6TH  
MERIDIAN KOOTENAY DISTRICT PLAN [REDACTED] (the "Property")

The Seller certifies the following with respect to the above-noted matter:

**1. EXEMPT:**

The above sale is exempt from GST because it is:

- A sale of used residential housing other than substantially renovated property;
- A sale of personal-use land by an individual or Trust or Company that is a sale not in the course of business;
- A sale of personal-use farmland to related individual(s);
- A sale of real property by a charity, non-profit organization or other public service organization;
- Other: \_\_\_\_\_

**2. TAXABLE:**

The above sale is subject to GST because it is:

- The sale of a new house;
- A sale of land by an individual or a Company that is a sale in the course of a business activity;
- The sale of new or used non-residential property;
- A sale of renovated housing;
- Other: \_\_\_\_\_

GST on the above sale is:

- (a) Payable by the Buyer to the Seller who is responsible to remit same to Revenue Canada; and
  - The Seller is registered for GST purposes, the Number is \_\_\_\_\_;
  - The Seller is not registered for GST purposes and will self-assess the tax and remit to Revenue Canada as required;
- (b) Payable by the Buyer, who will self-assess the tax and remit same to Revenue Canada, as required, because:
  - The Seller is a non-resident;
  - The sale of non-residential property to a person registered for GST purposes;
  - The sale of residential property to a person registered for GST purposes other than an individual.

The Seller acknowledges that the Buyer is relying on this certificate in connection with the purchase of the Property.

Dated the \_\_\_\_ day of March, 2007

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