

**CERTIFICATE OF SUPPLY OF
USED RESIDENTIAL PROPERTY**

TO: ● (the "Buyer")

FROM: ● (the "Seller")

RE: ● (the "Property")

For the purposes of this certificate, "HST" 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"), and the terms used in this certificate where defined have the same meanings herein as prescribed by the Act.

1. I am/We are not the builders of any residential complex on the Property.
2. I am/ We are not the builders of any addition to any multiple unit residential complex on the Property.
3. I/We have not claimed any input tax credit in respect of the acquisition of or improvement to any residential complex on the Property.
4. No substantial renovation to the Property has taken place that would qualify the Property as new residential housing within the meaning of the Act since January 1, 1991.
5. The Property has been used primarily as a place of residence for individuals.
6. I am/We are advised by our solicitors that, according to the information provided above, the sale of the Property is an exempt supply for which no HST is payable.
7. The above statements are correct and made knowing that the Seller, and not the Buyer, will be responsible for any HST payable as a result of any misstatement made by me/us on this certificate.

This certificate is given pursuant to section 194 of the Act.

DATED at ●, Nova Scotia, this ● day of ●, 20●.

●

●