

**CERTIFICATE OF EXEMPT SUPPLY
VACANT LAND**

TO: ●

The undersigned, ●, (the "Seller") is a party to an agreement of purchase and sale (the "Agreement") dated the ● day of ●, 20●, between the undersigned as Seller and ● as Buyer (the "Buyer"). Pursuant to the Agreement, the Seller has agreed to sell and the Buyer has agreed to purchase the property known as PID ●, Nova Scotia (the "Property"). For the purposes of this certificate:

(a) "Act" means the Excise Tax Act (Canada);

(b) "residential complex", "business", "taxable supply" and "exempt supply" have the meanings given to those terms for the purposes of the Act.

This certificate is delivered by the Seller to the Buyer pursuant to Section 194 of the Act.

The Seller hereby certifies:

1. There is no residential complex situated upon the Property;
2. Immediately before the date of the Agreement, the Property was not capital property used primarily in a business of the Seller;
3. The conveyance of the Property pursuant to the Agreement is not made by the Seller in the course of a business carried on by the Seller;
4. The Seller has not filed an election pursuant to the Act electing to treat the sale of the Property as a taxable supply under the Act, nor does the Seller intend to make such an election;
5. Since acquiring the Property, the Seller has not subdivided, except for the personal use and enjoyment of a person related to the Seller (as defined in section 126 of the Act), any portion of a parcel of land which includes the Property;

or

Since acquiring the Property, the Seller has not subdivided, except for the personal use and enjoyment of a person related to the Seller (as defined in section 126 of the Act), any portion of a parcel of land which includes the Property into more than two lots, including the Property and the Property has not been created as the result of a previous subdivision of land made by the Seller;

6. As a consequence of the foregoing, the conveyance of the Property pursuant to the Agreement constitutes an exempt supply pursuant to Section 9 of Part I of Schedule V to the Act.

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

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