

**IN THE MATTER OF:** An Agreement of Purchase and Sale (the "Agreement") dated the ● day of ●, 20●, between ● (the "Seller") and ● (the "Buyer")

- and -

**IN THE MATTER OF:** The Excise Tax Act, R.S.C., 1985, c. E-15, as amended (the Act")

### **STATUTORY DECLARATION**

I, ●, of ●, in the County of●, Province of ●, make oath and say as follows:

1. THAT I am the ● of ● and, as such, have personal knowledge of the matters herein declared to unless stated to be based upon information and belief.
2. THAT pursuant to the Agreement, the Seller has agreed to sell and the Buyer has agreed to purchase certain real estate of the Seller known as ● (PID ●) which property is more particularly described in the Agreement (the "Property").
3. THAT the Property is being purchased by the Buyer as principal for its own account and is not being purchased by the Buyer as agent, trustee or otherwise on behalf of or for another person or corporation.
4. THAT the Buyer is a registrant within the meaning of and for the purposes of Part IX of the Act, and the Buyer's registration number is ●.
5. THAT the sale of the Property does not constitute the supply of a residential complex (as such is defined in the Act) made to an individual.
6. THAT as a consequence of the foregoing and pursuant to subsection 221(2) of the Act, the Buyer shall remit any such tax to the Receiver General for Canada in accordance with subsection 228(4) of the Act.
7. THAT I provide this certificate and deliver it to the Seller with the intent and understanding that it will be relied upon by the Seller and that the Seller will, on the basis of such reliance, decline pursuant to subsection 221(2) of the Act to collect any such taxes arising in respect of the conveyance of the Property to the Buyer pursuant to the Agreement.

8. THAT the Buyer shall indemnify and save harmless the Seller from any and all costs, expenses or damages incurred or suffered by the Seller as a result of the failure by the Buyer to pay any and all such taxes arising from the transaction described herein.

And I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

SWORN TO at ●, in the County )  
of ●, Province of Nova Scotia )  
this ● day of ●, 20●, )  
before me: )  
)  
)  
)  
\_\_\_\_\_)  
A Barrister of the Supreme )  
Court of Nova Scotia )

\_\_\_\_\_ ●