

WARRANTY, REPRESENTATION AND ACKNOWLEDGMENT

**RE:
GOODS AND SERVICES TAX
PAYMENT AND REMITTANCE**

PURCHASER'S GOODS AND SERVICES TAX REGISTRATION NUMBER: _____

_____ (the "Purchaser") warrants and represents to
_____ (the "Vendor") with respect to the sale of the following lands:

[LEGAL DESCRIPTION]

(the "Property")

that:

- (a) the Purchaser is registered under Part IX (Goods and Services Tax) of the Excise Tax Act (Canada); and
- (b) the sale of the Property is not a supply of a resident or deemed resident of the Province of Ontario.

The Purchaser acknowledges that by law:

- (a) Goods and services tax is payable on the Purchase or purchase and sale of the Property;
- (b) the Purchaser is bound to remit the Goods and Services Tax, payable by it on the sale of the Property, to the Receiver General; and
- (c) the Vendor is released from the responsibility of collecting and remitting the Goods and Services Tax payable by the Purchaser on the sale of the Property.

The Purchaser hereby provides this Warranty, Representation and Acknowledgment this ____ day of _____, ____.

Signature of Authorized Officer of Purchaser

Print Name & Title (if any)

**I have the authority to sign on behalf of
the Purchaser.**