

Name of Consignee: _____
(example: Subway store # xxxxx)

I, the _____, hereby certify and
(ex. Owner, franchisee, etc..) (your name)
acknowledge _____ as follows:
(example: Subway store # xxxxx)

- 1.(a) (a) The Consignee has or will receive physical possession of Point of Sale (POS) Terminal with accessories (the "Property") ordered from you by Independent Purchasing Cooperative, Inc.; OR
(b) During the period from _____ till revoked by the Consignee
(today's date)
or de-registration of GST account (selected option "a" above), the Consignee has or will receive physical possession of a Point of Sale Terminal with accessories (the "Property") ordered from you by Independent Purchasing Cooperative, Inc.
2. The Consignee is acquiring possession of the Property for the purpose of supplying a commercial service(s) (as defined in the *Excise Tax Act*) in respect of the Property, or for consumption, use or supply in the course of its commercial activities.
3. If the Consignee subsequently transfers physical possession of the Property to a person who is not registered for the purposes of the GST/HST, otherwise than for export, or to another person who is registered for purposes of the GST/HST who does not provide to the Consignee a drop-shipment certificate under subsection 179(2) of the *Excise Tax Act*, the Consignee will be required to account for the GST/HST on the fair market value of the Property at that time.
4. If the Consignee is not acquiring the Property for consumption, use or supply exclusively in the course of its commercial activities, or if the Property is a passenger vehicle that is acquired for use as capital property, where the cost of the vehicle exceeds the vehicle's capital cost for income tax purposes, the Consignee is required to self-assess the GST/HST under Division IV of the *Excise Tax Act*.

Date: _____

(Signature of individual who is Consignee or officer of Consignee)

GST/HST Business Number: _____

- NOTE: Part 1(a) is for use in the case of one or more deliveries relating to orders by the same unregistered non-resident.
Part 1(b) is for more general use in the case of shipments, over a specified period time, of tangible personal property of a particular description or class - not necessarily restricted to orders placed by the same unregistered non-resident.