



### ELECTION AND REVOCATION OF ELECTION BETWEEN AUCTIONEER AND PRINCIPAL

A registrant principal and a registrant auctioneer can use this form to jointly elect to have the principal charge and account for the GST/HST on taxable sales of prescribed property made by the auctioneer on behalf of the principal. To make an election, complete parts A, B, C, D, and E. To revoke an election, complete parts A, B, and F. For more information, see the back of this form.

<b>Part A – Identification of principal</b> (must be a GST/HST registrant)	
Legal name	Business Number                     R   T

<b>Part B – Identification of auctioneer</b> (must be a GST/HST registrant)	
Legal name ADESA Auctions Canada Corporation See attached list for trading names	Business Number 8   9   6   1   1   0   5   2   5   R   T

<b>Part C – Eligibility</b>
Describe the property to which this election applies (Any additional information can be attached on a separate sheet.)  <b>Motor vehicles designed for highway use or other eligible items.</b>

**Answer the two questions below by ticking the appropriate box.**

1. Is the property described above prescribed property? (See the back of this form for the definition of prescribed property.)     Yes     No

2. Would the sale of the property described above be taxable if it was made by the principal?     Yes     N

We answered **yes** to both questions, and we jointly elect for the principal to account for the GST/HST on taxable sales of prescribed property described above instead of the auctioneer. We understand that the election is in effect for each day of the duration we indicate below that 90% or more of the proceeds from the auctioneer's sales on the principal's behalf are attributable to sales of prescribed property to which this election applies. If there is a day during the duration that this 90% test, or any of the other requirements of Part C, is not satisfied, the election does not apply **for that day**.

**Indicate the duration of this election** (tick one box only):

One day:                      Date: \_\_\_\_\_

Indefinite period:              From: \_\_\_\_\_, until you revoke the election by completing Part F.

Specified period:              From: \_\_\_\_\_ to \_\_\_\_\_, unless you revoke the election earlier by completing Part F.

<b>Part D – Certification of election by principal</b>	
I, _____, (print) certify that the information given on this form and in any attached documents is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the principal or that I am authorized to sign on behalf of the principal.	
Signature of principal or authorized person	Year    Month    Day 

<b>Part E – Certification of election by auctioneer</b>	
I, _____, (print) certify that the information given on this form and in any attached documents is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the auctioneer or that I am authorized to sign on behalf of the auctioneer.	
Signature of auctioneer or authorized person	Year    Month    Day 

<b>Part F – Revocation of election</b>	
<b>Not Applicable</b>	
The parties agree to have the election revoked as of Year    Month    Day 	
We, the principal and auctioneer, jointly revoke the election we previously made for the principal to charge and account for the GST/HST on the supply or supplies described in Part C of that election.	
Signature of principal or authorized person	Year    Month    Day 
Signature of auctioneer or authorized person	Year    Month    Day 

**ADESA AUCTIONS CANADA CORPORATION****BUSINESS NUMBER - 89611 0525****LIST OF DIVISIONS AND GST/HST RT ACCOUNT NUMBERS**

<b>ADESA Canada (Corporate Office)</b>	50 Burnhamthorpe Rd. W. Ste. 800	Mississauga, ON L5B 3C2	RT 0007
<b>ADESA Calgary</b>	1621 Veterans Blvd., NE	Airdrie, AB T4A 2G6	RT 0008
<b>ADESA Edmonton</b>	1701 - 9th Street	Nisku, Alberta T9E 8M8	RT 0009
<b>ADESA Halifax</b>	300 Sky Blvd.	Enfield, NS B2T 1K3	RT 0002
<b>ADESA Kitchener</b>	R.R. #1, 55 Waydom Drive	Ayr, ON N0B 1E0	RT 0011
<b>ADESA Moncton</b>	47 Edinburgh Drive	Moncton, N.B. E1E 2K6	RT 0012
<b>ADESA Ottawa</b>	1717 Burton Road	Vars, ON K0A 3H0	RT 0003
<b>ADESA Saskatoon</b>	618 - 48th St. E.	Saskatoon, SK S7K 6K4	RT 0014
<b>ADESA St. John's</b>	192 McNamara Drive	Paradise, NL A1L 0A6	RT 0013
<b>ADESA Toronto</b>	55 Auction Lane	Brampton, ON L6T 5P4	RT 0015
<b>ADESA Vancouver</b>	7111 No. 8 Road	Richmond, BC V6W 1L9	RT 0004 / RT 0016
<b>ADESA Winnipeg</b>	1 Mile North of the Perimeter, Hwy 7	Winnipeg, MB R3C 2E6	RT 0017