COMMISSION OF INQUIRY INTO MONEY LAUNDERING IN BRITISH COLUMBIA The Honourable Mr. Austin F. Cullen, Commissioner

AFFIDAVIT NO. 1 of Michelle Lee

I, Michelle Lee, of 2nd Floor - 1802 Douglas Street, Victoria, British Columbia, Executive Director, AFFIRM THAT:

- 1. I am the Executive Director of the Consumer Taxation Programs Branch (the "CTPB") of the Revenue Division of the Ministry of Finance of British Columbia (the "Ministry"), a participant in the Commission of Inquiry into Money Laundering in British Columbia (the "Commission") through Her Majesty the Queen in Right of the Province of British Columbia. I am also the director appointed by the Minister of Finance under s. 226 of the *Provincial Sales Tax Act*, S.B.C. 2012, c. 35 (the *PSTA*) with statutory responsibility for administering the *PSTA*. As such, I have personal knowledge of the facts and matters deposed to in this affidavit, save and except where based on information and belief, and where so stated, I believe them to be true.
- 2. I have worked with the Ministry of Finance in the administration of BC's consumption tax statutes since 2008. Prior to becoming Executive Director of the CTPB in 2018, I was a Manager in the Tobacco Tax Section, a Manager in the Asset Compliance Section and a Director in the Tax Appeals and Litigation Branch.
- 3. I affirm this affidavit to provide evidence to the Commission pursuant to a summons issued to me under the *Public Inquiry Act*, SBC 2007, c. 9.

PST Not Payable on Motor Vehicles Purchased for Resale or for Use Outside British Columbia

- 4. Pursuant to the *PSTA*, the province imposes a sales tax (PST) on persons who purchase, among other things, tangible personal property (TPP) for their own consumption or use within the province. The province does not impose PST on persons who purchase TPP for the purpose of resale or export without use in BC.
- 5. To ensure purchases for resale are not taxed, where a person purchases goods for resale, tax is not imposed at the time of purchase if the person provides certain information or documentation. If the person pays tax at the time of sale, the person can apply for a refund of tax paid if they can demonstrate that they purchased it for the purpose of resale.
- 6. Persons who regularly make retail sales of TPP in the course of their business are generally required to be registered under the PSTA. Where such persons purchase TPP for resale, they may acquire the TPP without payment of PST if they provide their PST registration number to the vendor at the time of sale. If a registered person purchases TPP without providing their registration number, they must pay PST at the time of purchase but may apply to the province for a refund if they provide their registration number at that point.
- 7. In the majority of cases where a person purchases a motor vehicle for resale, the purchaser is registered for PST and provides their PST registration number to the vendor at the time of sale and the purchaser acquires the motor vehicle without payment of PST. Accordingly, it is not necessary to apply for a refund of PST.
- 8. In addition, pursuant to s. 124(1) of the *Provincial Sales Tax Exemption and Refund Regulation*, B.C. Reg. 97/2013 (PSTERR), a person who purchases a motor vehicle in British Columbia and who pays PST on that purchase is entitled to a refund of the PST paid if the director is satisfied that, within seven days of the purchase (or the date of delivery, whichever is later), the person resold that motor vehicle. A person need not be registered for PST to apply for a refund under this provision.

- The PSTA also provides exemptions or refunds in certain limited situations where goods are purchased for export out of BC with no use of the TPP in BC.
- 10. Under s. 158 of the PSTA, a purchaser who acquires TPP for a business use outside of BC may apply for a refund of PST paid on TPP if no use is made of the TPP in BC. In order to obtain this refund, the person applying for the refund must satisfy the director that the TPP was purchased for a business use outside of BC and that no use was made of the TPP before export.
- 11. Under s. 26 of the PSTERR, a purchaser can be exempt from the payment of PST if the TPP is shipped by the seller for delivery outside of BC without any use in BC. The exemption is not available if the purchaser ships the goods outside of BC themselves.
- 12. In addition, s. 123 of the PSTERR provides for a refund of PST paid on the purchase of a motor vehicle in certain circumstances by persons who are not resident in BC at the time of purchase or who change their residence from BC to another jurisdiction within 30 days after purchasing the motor vehicle.

PST Refund Application Process

- 13. In order to apply for a refund of PST paid on the purchase of a vehicle, an applicant is required to complete and submit a standard form bearing form number FIN 355MV and titled "Application for Refund of Provincial Sales Tax (PST) Paid on a Motor Vehicle." A true copy of an Application for Refund of Provincial Sales Tax (PST) Paid on a Motor Vehicle and instructions for completion of the form is attached to this affidavit and marked as **Exhibit "A"**.
- 14. Along with this form, applicants are also required to submit supporting documentation. The required supporting documents vary depending on the reason why the PST refund is sought and are identified in the instructions for completion of form FIN 355MV included in Exhibit "A".
- 15. The CTPB processes applications for a refund of PST paid on the purchase of a motor vehicle. If the required documentation has not been provided with a refund application, staff in the CTPB notify the applicant and the applicant is given the

- opportunity to provide such documentation within a specific time period. If there is no further response or if the documentation ultimately provided is insufficient to support the refund claim, the refund claim will be denied.
- 16. If the refund claim is denied, the *PSTA* provides the applicant with a right to appeal the refund denial to the Minister of Finance. At the Ministerial appeal, the applicant can make submissions and provide further documentation. The decision to deny the refund and any additional documentation, information or submissions from the applicant are considered and the Minister (or the Minister's delegate) determines whether the denial should be upheld or the refund request granted.
- 17. I am advised by Kevin Kilpatrick, Director in the Tax Appeals and Litigation Branch, and I believe that there are currently approximately 56 outstanding appeals to the Minister with respect to refund claims relating to "straw buyer" transactions (as that term is explained below).

PST and Straw Buyers

- 18. Prior to 2014, the refund provisions described above were rarely used in connection with motor vehicle purchases. Beginning in 2014, the number of applications for PST refunds with respect to purchases of motor vehicles for resale started to increase.
- 19. The total number of applications for PST refunds for vehicles that are resold and the approximate total amount of PST refunded for the years 2014 to 2020 is as follows:

| YEAR | TOTAL APPLICATIONS | TOTAL \$ REFUNDED |
|------|--------------------|-------------------|
| 2014 | 734 | \$4.8 million |
| 2015 | 752 | \$5.1 million |
| 2016 | 3,674 | \$22.5 million |
| 2017 | 3,691 | \$23.7 million |
| 2018 | 4,452 | \$28.5 million |
| 2019 | 2,518 | \$20.6 million |
| 2020 | 3,230 | \$22.0 million |

20. The majority of the above-noted refund applications were made pursuant to s. 124(1) of the PSTERR, the provision that allows for a refund of PST paid on the purchase of a motor vehicle that the purchaser resells within seven days. The number of claims processed under this section for the last three years are as follows:

| YEAR | TOTAL APPLICATIONS UNDER SECTION 124(1) | TOTAL \$ REFUNDED UNDER SECTION 124(1) |
|------|---|--|
| 2018 | 3,612 | \$23.5 million |
| 2019 | 2,120 | \$17.3 million |
| 2020 | 2,792 | \$19.7 million |

- 21. Staff in the CTPB have reported to me that based on their review of documentation provided in connection with refund applications for PST paid on motor vehicles, as well as information obtained in the course of conducting audits, staff identified that a significant number of the above-noted refund applications arose in the context of "straw buyer" transactions. In particular, staff in the CTPB reported to me that:
 - a. certain businesses are acquiring high-end vehicles from retail dealers and reselling the vehicles overseas;
 - the retail dealers of such vehicles often will not sell directly to persons who are explicitly purchasing the vehicles for resale;
 - c. these resellers enter into agreements with individuals ("straw buyers") to purchase the vehicles from dealerships and then transfer them to the reseller;
 - d. in this scenario, the straw buyer pays the PST to the dealer and then submits an application for a refund of PST to the Ministry; and
 - e. most of these refund claims are submitted under s. 124(1) of the PSTERR.
- 22. The supporting documentation submitted with an application for refund of PST paid on a motor vehicle in the above-described straw buyer scenario may include: motor vehicle purchase agreements between the purchaser and the dealership; nominee, agency or buying representative agreements between the purchaser and the reseller;

- copies of monetary instruments used to purchase vehicles, such as bank drafts, cheques, wire transfers or credit card receipts; and shipping documents such as export declarations, bills of lading and shipping invoices.
- 23. Copies of three Applications for Refund of Provincial Sales Tax (PST) Paid on a Motor Vehicle, with supporting documentation, received by the Ministry are attached to this affidavit and marked as Exhibit "B" (DOC-00001258), Exhibit "C" (DOC-00001259) and Exhibit "D" (DOC-00001262). These are examples of the straw buyer transactions I describe above. Information in these documents has been redacted due to the confidentiality provision of the PSTA which limits disclosure of information and records under the PSTA (as further explained below in paragraph 33).
- 24. Staff in the CTPB reported to me that in processing refunds in connection with straw buyer transactions, staff observed that payment to the dealership is most often made with cheques, bank drafts or wire transfers that are drawn directly on the account of the reseller. Staff in the CTPB also reported to me that they have observed the names of the same resellers appearing on multiple transactions.
- 25. Attached hereto and marked as **Exhibit** "**E**" is a copy of a briefing document titled "PST Refunds on Vehicles Exported from BC" prepared in April 2019 that contains additional observations and analysis of the CTPB on this issue (the "Briefing Document"). I am listed as the Ministry Contact on the Briefing Document. Staff within the CTPB prepared the Briefing Document and I reviewed and approved the content of the Briefing Document before it was finalized and submitted to Jordan Goss, Assistant Deputy Minister of the Revenue Division.
- 26. The Briefing Document states: "While the large volumes of PST refund claims for PST paid on luxury vehicles purchased, resold and exported has resulted in a significant workload for the ministry in the past five years, these refund claims have not included specific evidence of criminal activity."
- 27. I am advised by Mr. Kilpatrick that some refund applications have contained documentation that suggests that there may have been wrongdoing (e.g. altered or multiple and conflicting sale documents) or that the applicant may not have been

- truthful in the refund application. Mr. Kilpatrick has advised me that he has seen this evidence in the context of appeals to the Minister where the refund application was denied.
- 28. In general, however, the above-noted statement in the Briefing Document accurately represents the current information on this issue of which I am aware. However, neither I nor my staff are trained to investigate criminal activity, including money laundering, and criminal investigations are not within the mandate or authority of the CTPB.
- 29. Staff in the CTPB considered that there might be unreported income associated with the straw buyer transactions and, as a result, the CTPB shared information about the straw buyer transactions with the Income Taxation Branch (ITB) of the Revenue Division of the Ministry of Finance, which is responsible for provincial oversight of BC's *Income Tax Act*. I am advised by Francis Camilleri, the Executive Director of the ITB, and I believe that the ITB shared information respecting this activity with the Canada Revenue Agency.
- 30. Since the province cannot and does not impose PST on purchases for resale or export without use in BC, the CTPB has not identified any significant loss of PST associated with the straw buyer transactions.

Data Collected through the PST Refund Application Process

- 31. When a refund application is received, a case file with applicant details is created in the province's GENTAX database. GENTAX is a financial platform that houses multiple taxation, benefit and revenue programs for the Ministry of Finance and other partners. Documents received with the application or subsequently are scanned into the GENTAX database under the case file created. Information stored electronically in GENTAX is retained for an indefinite period of time. There is currently no destruction schedule for such electronic records. Hard copies of the application and supporting documents are also retained according to a retention schedule.
- 32. These records can be accessed by Ministry staff with responsibility for considering and verifying the refund application as well as staff who are responsible for evaluating any appeals to the Minister.

- 33. Section 228 of the *PSTA* limits the circumstances in which a person with custody of or control over information or records under the *PSTA* may disclose the information or records to another person. Disclosure is only permitted:
 - a. in the course of administering or enforcing the *PSTA* or another taxation enactment;
 - b. in court proceedings relating to the *PSTA* or another taxation enactment;
 - c. in connection with certain provisions of the Family Law Act or the Family Maintenance Enforcement Act;
 - d. pursuant to certain information sharing agreements with the federal or other governments; or
 - e. for the purpose of the compilation of statistical information by the government of BC or Canada.
- 34. Pursuant to s. 230(1) of the PSTA, any Ministry official who discloses information or records under the PSTA other than under the circumstances permitted in s. 228 commits an offence and is liable to a fine of up to \$2,000.
- 35. In 2020, counsel for the Commission requested that the Ministry provide the Commission with information and records under the *PSTA*. The Ministry did not provide the Commission with all of the information or records requested because of the restrictions on disclosure contained in s. 228 of the *PSTA*.

AFFIRMED BEFORE ME at Victoria, British Columbia, this 22 day of March, 2021

A commissioner for taking affidavits

for British Columbia

Michelle Lee

helleker

Joanna Stratton
Barrister & Solicitor
Ministry of Attorney General
Legal Services Branch
PO Box 9280 Stn Prov Govt
1001 Douglas Street
Victoria, BC V8W 9J7



INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) PAID ON A MOTOR VEHICLE

under the Provincial Sales Tax Act

FOR PST PAID AFTER MARCH 31, 2013

GENERAL INFORMATION

Complete this form to claim a refund of provincial sales tax (PST) paid on a motor vehicle after March 31, 2013.

If you are claiming a refund of PST paid on a vehicle purchased or brought into BC on or after April 1, 2013, use this form. If you are claiming a refund of the 12% provincial tax on designated property (TDP) paid to ICBC before May 1, 2013, complete the *Application for Refund of Tax on Designated Property* (FIN 318).

If you are applying for a refund of PST paid in connection with a multijurisdictional vehicle after March 31, 2013, use the Application for Refund of Provincial Sales Tax in Relation to Multijurisdictional Vehicles (FIN 355/MJV). All forms can be found on our website at gov.bc.ca/pst

Please follow the instructions carefully as your application will be returned to you for revision if:

- the form is incomplete, or
- the required documents are not provided (refer to the Checklist of Requirements on Page 2 and Part E of the application for details).

After you have revised your application, you can reapply with the completed application and required documents.

An application for refund must be received by the ministry within four years from the date PST was paid. The ministry cannot issue a refund of less than \$10.

COMPLETING YOUR APPLICATION

Part A - Applicant Information

Item 1

Enter the full current legal name of the applicant who paid the tax. An operating name or "doing business as" name may not be the legal name. If the applicant is a corporation, enter the name as it appears on the incorporation certificate. If the applicant is a proprietorship, the legal name is the legal name of the individual who owns the business.

Item 2

Enter your 9-digit business number (BN) provided by Canada Revenue Agency, if you have one.

Item 3

If you are a registered collector under the *Provincial Sales Tax Act*, enter your PST number.

Item 4

Enter your complete mailing address. Where applicable, a cheque and/or a refund decision letter will be mailed to this address. This address should not be the address of a third party representative, such as an external accountant, bookkeeper or consultant.

Item 5

Enter the name and phone number of a person to contact if the ministry has questions about your application.

Part D - Transaction Information

Item 6

Enter the total dollar amount of your refund claim. If an amount is not entered, your application will be returned.

Item 7

Generally, the transaction date is the date the tax was paid:

- · to ICBC upon registration of the vehicle, or
- to a registered PST collector (e.g. a motor vehicle dealer) on purchase of the vehicle.

item 8

Provide the vehicle identification number (VIN), make, model, year and purchase price of the vehicle. If your claim is for a refund of PST paid on more than one vehicle, attach a separate sheet of paper to list this information and the transaction date (Item 7) for each vehicle.

Part E - Refund Reason

Item 9

Indicate the reason(s) for claiming a refund by entering a dollar amount in one of the "Amount Claimed" fields. If you are claiming a refund for "Other" (refund reason #6), please fully explain your reason for requesting a refund using the space provided. For more information, please see Bulletin PST 308, PST on Vehicles.

EXPLANATION OF DOCUMENTS TO ATTACH

- A copy of the bill of sale showing a description of the vehicle, date of purchase, name of the seller and purchaser and the purchase price.
- A copy of the validated ICBC Transfer/Tax Form (APV9T) showing the amount of tax paid to ICBC when the vehicle was transferred. If you paid PST to the person who sold you the vehicle, the tax paid must be shown on document 1.
- Registration documents from another jurisdiction showing the date the vehicle was registered in another jurisdiction.
- 4. Proof of residency in another jurisdiction, such as a copy of a valid driver's license issued by another jurisdiction or proof of active enrolment in the medical services plan of another jurisdiction. If applying for a refund for refund reason #1, the proof must show the date the applicant established residency in another jurisdiction.

Page 1

This is **Exhibit "A"** referred to in the affidavit of **MICHELLE LEE** affirmed before me at Victoria, British Columbia this **22** day of March, 2021.

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FIN 355/MV/WEB Rev. 2015 / 9 / 1

- 5. Proof that either:
 - · sales tax was paid in another jurisdiction, or
 - the provincial portion of the harmonized sales tax (HST) was paid in a province that imposes HST.
- A statement from the applicant certifying that the applicant has not received and is not entitled to receive for the vehicle a credit, rebate or refund of the sales tax, or of the provincial portion of the HST paid in the other jurisdiction.
- A copy of the second bill of sale (same details as in document 1) showing that the vehicle identified in document 1 was resold within 7 days.
- A copy of the validated ICBC Transfer/Tax Form (APV9T) showing that ownership of the vehicle transferred to a new purchaser (refund reason #4) or that ownership was transferred back to the original seller (refund reason #5).
- 9. A written statement from the original seller certifying:
 - the date the vehicle was returned to the seller by the applicant, and
 - the amount of the purchase price that was refunded upon return of the vehicle.
- 10. Proof that the applicant purchased or leased the vehicle, such as a copy of the cancelled cheque or a copy of the applicant's bank statement showing a debit in the amount of the purchase on the transaction date or lease payments made to the lessor.
- 11. A written statement from the applicant certifying the reason why the applicant is entitled to a refund of PST paid for the vehicle. Sufficient and appropriate documents to support the basis for the claim must be submitted.

Part F - Applicant Certification

Item 10

This application must be signed by the person who paid the tax. If the tax was paid by a corporation or a society, the application must be signed by a director, or by an employee who has been delegated authority to sign on behalf of the corporation or society. You may be required to provide evidence that the person who signed the application has the authority to sign. An application that is not signed, not signed by a signing authority or is signed by a third party (such as an external accountant, bookkeeper or consultant) will be returned.

SENDING IN YOUR APPLICATION

Your application and attached documents can be mailed or couriered to:

Mailing Address

Ministry of Finance Consumer Taxation Programs Branch PO Box 9628 Stn Prov Govt Victoria BC V8W 9N6

Courier

Ministry of Finance Refunds Section Consumer Taxation Programs Branch 1802 Douglas Street Victoria BC

Please keep a copy of this application and supporting documents for your records.

NEED MORE INFO?

Online: gov.bc.ca/pst

Toll-free in Canada: 1 877 388-4440 Email: CTBTaxQuestions@gov.bc.ca

| CHECKLIST OF REQUIREMENTS | Reference Item on Form |
|--|------------------------|
| Application is in the legal name of the applicant. | 1 |
| Address is the complete mailing address of the applicant. | 4 |
| Total refund amount is provided. | 6 |
| Transaction date is provided. | 7 |
| Reason for refund is provided. If "Other", a full explanation is provided. | 9 |
| Required documents are attached. | 9 |
| Signed by an authorized signing authority. | 10 |
| | |



Mailing Address: PO Box 9628 Stn Prov Govt Victoria BC V8W 9N6 gov.bc.ca/pst

APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) PAID ON A MOTOR VEHICLE

under the Provincial Sales Tax Act

FOR PST PAID AFTER MARCH 31, 2013

INSTRUCTIONS:

- Complete this form **IN FULL** to apply for a refund of PST paid on a motor vehicle under the *Provincial Sales Tax Act*.
- Carefully read the instructions on Pages 1 and 2. Incomplete applications will be returned.
- If you require additional information, call us toll-free at 1 877 388-4440.

Freedom of Information and Protection of Privacy Act (FOIPPA)
The personal information on this form is collected for the purpose of administering the Provincial Sales Tax Act under the authority of section 26(a) of the FOIPPA.
Questions about the collection or use of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govl, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

| PART A – APPLICANT INFORMATION | | | |
|---|------------------------------|-------------------------|---------------------------------------|
| 11 FULL LEGAL NAME | | | |
| 2 BUSINESS NUMBER (if applicable) | S PST NUMBER (i | f applicable) | |
| | PST | | |
| 4 MAILING ADDRESS | CITY | PROVING | DE POSTAL CODE |
| 6 CONTACT NAME | | CONTAC | T-TELEPHONE NUMBER |
| | | (|) |
| PART B - AUTHORIZATION OF A THIRD PARTY REPRESE | NTATIVE | | |
| Complete this section if you authorize the ministry to discuss y accountant, bookkeeper or consultant). | our refund application with | a third party represent | ative (such as an external |
| NAME OF REPRESENTATIVE (individual and/or firm) | | TELEPHO | ONE NUMBER |
| | | (|) |
| PART C - EMAIL AUTHORIZATION | · | | · · · · · · · · · · · · · · · · · · · |
| If you authorize the ministry to communicate with you or your the will take reasonable steps to protect all information once receive transmission by email. | | | |
| APPLICANT CONTACT EMAIL ADDRESS | REPRESENTATIVE | EMAIL ADDRESS | |
| | | | |
| PART D - TRANSACTION INFORMATION | | | |
| 6 TOTAL AMOUNT OF YOUR PST REFUND CLAIM | 7 TRANSACTION | DATE YYYY/MM/DD | |
| \$ | | | |
| VEHICLE INFORMATION – Provide a description of the vel more than one vehicle, attach a separate sheet of paper). | hicle for which you are clai | ming a refund of the PS | ST paid (if your claim is for |
| VEHICLE IDENTIFICATION NUMBER (VIN) MAKE / MODEL | | YEAR | PURCHASE PRICE |
| | | | \$ |
| FIN 355/MV/WEB Rev. 2015 / 9 / 1 | | | Page 3 |

CONTINUE TO PAGE 4

| 9 | SUPPORTING DOCUMENTS REQUIRED TO PROCESS YOUR REFUND CLAIM | DOCUMENTS TO ATTACH (see Pages 1 and 2 for explanation of documentation) | AMOUNT CLAIMED (\$) |
|---|--|--|---------------------------|
| 1 | I was a resident of BC at the time I purchased the vehicle in BC and, within 30 days of the date of purchase or possession, I established residency in another jurisdiction and removed the vehicle from BC. In my new jurisdiction, I have paid a sales tax or the provincial portion of the HST in respect of the vehicle, and I am not eligible to receive a refund, credit or rebate of that tax. The vehicle will be used solely outside of BC. | 1, 2, 3, 4, 5, 6, 10 | |
| 2 | I am a non-resident of BC and I purchased a vehicle in BC. I removed the vehicle within 30 days of the date of purchase or possession. I will use the vehicle primarily outside of BC. | 1, 2, 3, 4, 10 | |
| 3 | I am a non-resident of BC and I purchased a vehicle in BC. I removed the vehicle from BC to another jurisdiction within 180 days of the date of purchase or possession. In that jurisdiction, I have paid a sales tax or the provincial portion of the HST in respect of the vehicle, and I am not eligible to receive a refund, credit or rebate of that tax. The vehicle will be used primarily outside of BC. | 1, 2, 3, 4, 5, 6, 10 | |
| 4 | I purchased a vehicle in BC and resold the vehicle within 7 days of the date of purchase or possession. | 1, 2, 7, 8, 10 | |
| 5 | I purchased a vehicle in BC and returned the vehicle to the original seller within 30 days of the date of purchase or possession. The seller returned all or a portion of the purchase price I paid. | 1, 2, 8, 9, 10 | |
| 3 | Other – Explain, in detail, your reason for requesting a refund (if more space is required, attach a separate sheet of paper): | 1, 2, 10, 11 | |

| PART F - APPLICANT CERTIFICATION | | | |
|--|--|--|--------------------------------------|
| I certify that I have not and will not receive have not and will not claim a credit on a P | e a credit or refund from the seller fo ST return for the items included in t | or the items included in this application. | ation, and that I |
| I certify that all information provided on thi and belief. I acknowledge that any false in to two years. | is form and on the attached docume information may result in prosecution | ents is true and correct to the best n, a fine up to \$10,000, and/or imp | of my knowledge orisonment for up |
| I authorize the Ministry of Finance to excha | ange information with me using elect | ronic media such as CDs or DVDs. | |
| SIGNATURE OF SIGNING AUTHORITY | PRINT NAME OF SIGNING AUTHORITY | TITLE | DATE SIGNED YYYY/MM/DD |
| X | 1 | | |
| FIN 355/MV/WEB Rev. 2015 / 9 / 1 | | | Page 4 |



Mailing Address: PO Box 9628 Stn Prov Govt Victoria BC V8W 9N6 gov.bc.ca/pst

APPROVED

APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) PAID ON A MOTOR VEHICLE

under the Provincial Sales Tax Act

FOR PST PAID AFTER MARCH 31, 2013

INSTRUCTIONS:

- Complete this form IN FULL to apply for a refund of PST paid on a motor vehicle under the Provincial Sales Tax Act.
- Carefully read the instructions on Pages 1 and 2. Incomplete applications will be returned.
- If you require additional information, call us toll-free at 1 877 388-4440.

Freedom of Information and Protection of Privacy Act (FOIPPA)
The personal information on this form is collected for the purpose of administering the Provincial Sales Tax Act under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

| PARTA - APPLICANT INFORMATION | | | | y in the same | ASSAULT TO |
|--|---|--|---|-------------------------------|--|
| 1 FULL LEGAL NAME | | | | | d densety the West of the State of the Stat |
| | | | | | |
| BUSINESS NUMBER (if applicable) | | 3 PST NUMBER | (if applicable) | | |
| | | PST | | | ٠ |
| MAILING ADDRESS | | CITY | PROVIN | CE | POSTAL CODE |
| | | mo.200 | | | An American |
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| Complete this section if you authorize the r accountant, bookkeeper or consultant). | ninistry to discuss your re | fund application wit | h a third party represent | ative (such | as an external |
| NAME OF REPRESENTATIVE (individual and/or f | īrm) | On the Control of the | TELEPH | ONE NUMBER | 2 |
| | | | | | |
| TRANSPORTEMANDA UNITED REZATIONE | | e vertuis de la company | | | |
| If you authorize the ministry to communicat will take reasonable steps to protect all info | e with you or your third pormation once received, w | arty representative i re cannot guarantee | by email, enter the email the absolute safety of p | l address be personal info | elow. Although we ormation during |
| transmission by email. APPLICANT CONTACT EMAIL ADDRESS | • | REPRESENTATIVE | FMAIL ADDRESS | | |
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| PARTED STRANSACTION INFORMATION | Property of Court Server 1981 Server 1981 | enematoro. | TO TO POSSELL TON STANDARD | ANGEROUS A JAARS | er energe de d'asselle a |
| 6. TOTAL AMOUNT OF YOUR PST REFUND CLA | | 7. TRANSACTION | DATE | | |
| \$ 4,470.40 | | 77 1107 | 5/1/2 | | |
| <u> </u> | i-ti | | | | |
| VEHICLE INFORMATION – Provide a d more than one vehicle, attach a separat | | or which you are cla | liming a retund of the Pa | s i paia (<i>it y</i> | our claim is for |
| VEHICLE IDENTIFICATION NUMBER (VIN) | MAKE / MODEL | | YEAR | PURCHA | SE PRICE |
| | | | 2018 | \$ | 63,144.40 |
| FIN 355/MV/WEB Rev. 2015 / 9 / 1 | | | | | Page 3 |
| FIN 355/MV/WEB Rev. 2015 / 9 / 1 | | | • | | Pa |
| | | | COM | ITINUE TO | PAGE 4 |

This is **Exhibit** "B" referred to in the affidavit of **MICHELLE LEE** affirmed before me at Victoria, British Columbia this **22** day of March, 2021.

A Commissioner for taking affidavits in British Columbia

| PA | RT E - REFUND REASON | | |
|----|--|--|---------------------------|
| 9 | SUPPORTING DOCUMENTS REQUIRED TO PROCESS YOUR REFUND CLAIM | DOCUMENTS TO ATTACH (see Pages 1 and 2 for explanation of documentation) | AMOUNT CLAIMED (\$) |
| 1 | I was a resident of BC at the time I purchased the vehicle in BC and, within 30 days of the date of purchase or possession, I established residency in another jurisdiction and removed the vehicle from BC. In my new jurisdiction, I have paid a sales tax or the provincial portion of the HST in respect of the vehicle, and I am not eligible to receive a refund, credit or rebate of that tax. The vehicle will be used solely outside of BC. | 1, 2, 3, 4, 5, 6, 10 | |
| 2 | I am a non-resident of BC and I purchased a vehicle in BC. I removed the vehicle within 30 days of the date of purchase or possession. I will use the vehicle primarily outside of BC. | 1, 2, 3, 4, 10 | |
| 3 | I am a non-resident of BC and I purchased a vehicle in BC. I removed the vehicle from BC to another jurisdiction within 180 days of the date of purchase or possession. In that jurisdiction, I have paid a sales tax or the provincial portion of the HST in respect of the vehicle, and I am not eligible to receive a refund, credit or rebate of that tax. The vehicle will be used primarily outside of BC. | 1, 2, 3, 4, 5, 6, 10 | |
| 4 | I purchased a vehicle in BC and resold the vehicle within 7 days of the date of purchase or possession. | 1, 2, 7, 8, 10 | |
| 5 | I purchased a vehicle in BC and returned the vehicle to the original seller within 30 days of the date of purchase or possession. The seller returned all or a portion of the purchase price I paid. | 1, 2, 8, 9, 10 | |
| 6 | Other Explain, in detail, your reason for requesting a refund (if more space is required, attach a separate sheet of paper): | 1, 2, 10, 11 | 4,470.40 |

I worked as a buying agent to purchase this vehicle for a stached copy of BUYING AGENT AGREEMENT. This vehicle has been exported out of Canada within 30 days of the purchase. That being said, I am eligible to receive PST refund for this vehicle.

I also attached copy of proof of exportation, validated ICBC transfer.

PART F-APPLICANT CERTIFICATION

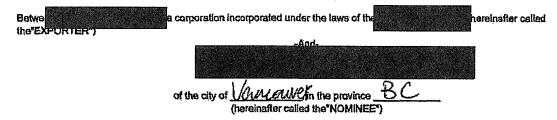
I certify that I have not and will not receive a credit or refund from the seller for the items included in this application, and that I have not and will not claim a credit on a PST return for the items included in this application.

I certify that all information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine up to \$10,000, and/or imprisonment for up to two years.



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NOMINEE AGREEMENT



WHERE EXPORTER is a wholesale dealer dealing in new motor vehicles, wholesale vehicles which EXPORTER purchases from authorized dealers for such products and selfs the said products to its customers.

AND WHEREAS the Nominee and EXPORTER have agreed that EXPORTER shall have the right to purchase the vehicles it requires in the name of the Nominee upon and pursuant to the terms set forth herein.

NOW THEREFORE, in consideration of the mutual promises set forth herein and other good and valuable consideration the receipt and consideration of which is acknowledged by each of the parties hereto, the parties hereto hereby covenant and agree as follows: Purchase as Nomines

The parties hereto agree that from time to time EXPORTER shall have the right to purchase motor vahicle units in the name of the Nominee. In these circumstances, it is understood and agreed by the parties hereto that the Nominee shall be a bare Nominee of EXPORTER and shall have no beneficial interest in the units purchased.

It is understood and egreed by the parties hereto that EXPORTER shall be responsible for payment of the purchase price hereunder in the name of the nominee.

The parties hereto agree that some authorized dealers may ask for a certified cheque drawn from the Nominee's account. In these situations, EXPORTER will deposit the funds in the Nominee's account for the sole purpose of purchasing motor vehicles units. It is the Nominee's responsibility to ensure that he/she has no outstanding financial obligations which may result in Nominee's bank putting a hold on EXPORTER's cheque or using the funds to pay Nominee's debt obligations.

Ownership

The Nominee agrees that ownership of any such motor vehicles purchased in his/her name shall be that of EXPORTER. In the event that it is necessary in order to purchase a motor vehicle to registered under the Motor Vehicle Registration Act, it is understood and agreed by the Nominee that, notwithstanding the said registration, the Nominee shall not receive any legal or beneficial interest in the said motor vehicle.

Power of Attorney

The nominee hereby irrevocably constitutes and appoints EXPORTER to act at his/her lawful atterney to execute any and all documents, chaque or fillings in connection with the purchase of the motor vehicles referred to herein, including without limitation, the registration of the vehicle in the name of the Nominee and the collection of all rebates of all taxes paid by the Exporter on the vehicles including without limitation, Harmonized Sales Tax.

Indemnity of Nomines

EXPORTER agrees to indemnify and save harmless the Nominee against any and all liability with respect to the purchase of the units purchased by EXPORTER in the name of the Nominee, include for liability arising in the relation to any agreement entered into by any of the parties or third parties prohibiting export of the said units.

Use of Agreement

It is understood and agreed the EXPORTER shall have the right to deliver a copy of his agreement to the Minister of Finance or Revenue Canada in order to satisfy the said Ministries that the Nominee has no legal or processing of the claims of EXPORTER for the remission or rebate of any taxes including Harmonized Sales Tax.

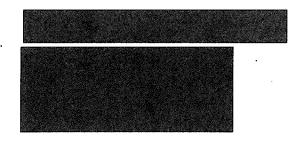
This agreement has been duly executed by the parties hereto as of the

Exporter:

Vehicle Make:

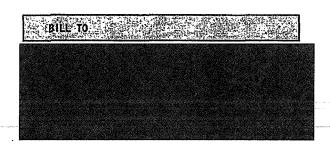
Vehicle Model: 2-n/8

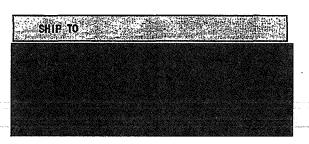
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CAED EXPORT DECLARATION - CONTINUATION SHEET DÉCLARATION D'EXPORTATION DECA - FEUILLE

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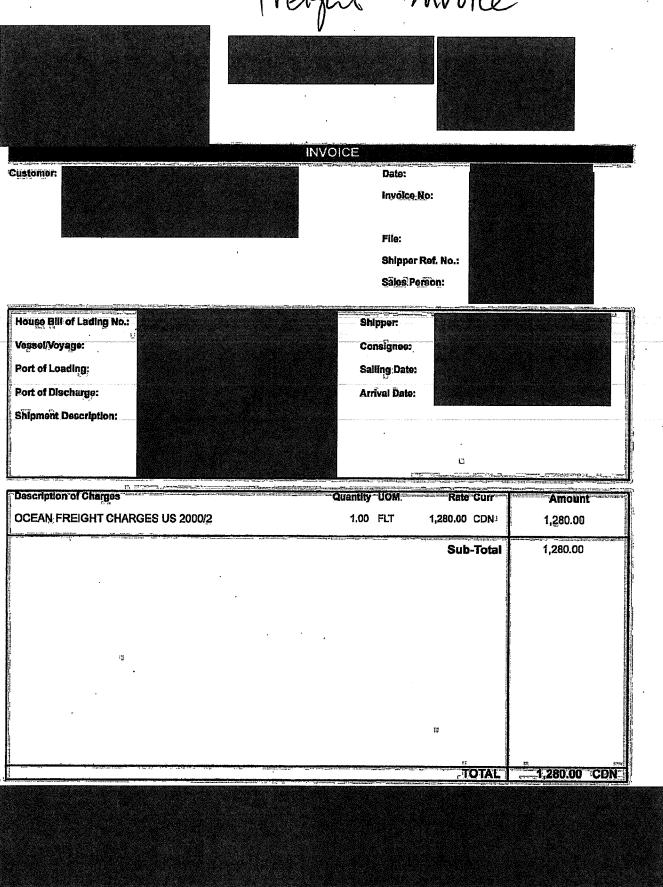
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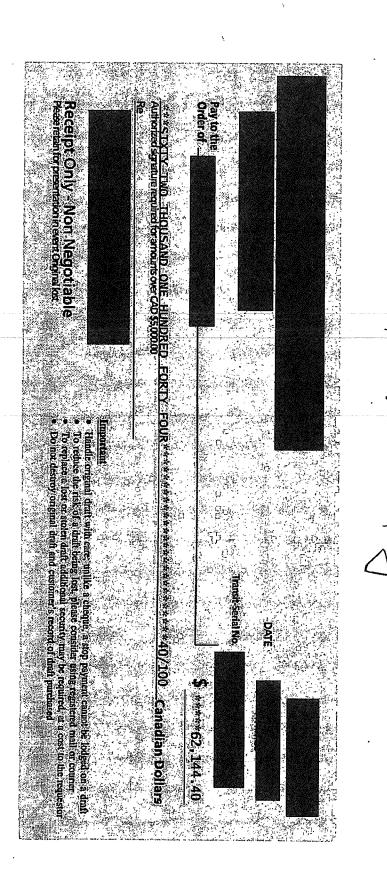
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| 2. Export permit, licence or certificate no. (if applicable) - Nº du permis, du certificat ou de la licence d'exportation (s'il y a lieu) | 12. Container no Nº de conteneur |
| 14. Exporter reference no. (if applicable) - N° de référence de l'exportateur (s'il y a lieu) | 15. Conveyance identification no. (if applicable) - Nº d'identification du moyen de transport (s'il y a lieu) |

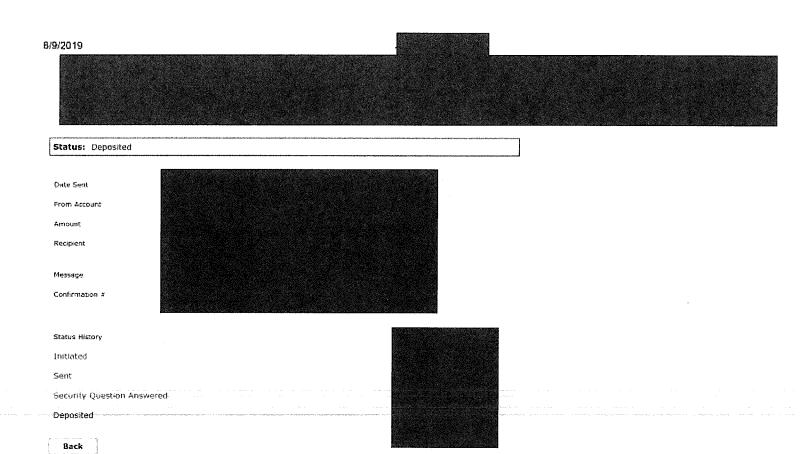
Information from this declaration will be used for customs control purposes, and may be shared with either government departments to enforce Canadian laws. Details are available in the Treasury Brand of Canada publication called hife Source. Info Source is available at public libraries, government public reading rooms, and on the Internet at: http://infosource.ge.ea Les repseignements fournis dans cette déclération serviront à des fins de contrôle doubnier et pour ont étre partigles avec d'autres ministères afin de feure respectier les lois gandiennes. Vous trouverez des dénits à ce sujet dans la publication du Conseil du Trésor du Canada, Info Source Info Source et disponible dans les bibliothèques publiques y les salles de lecture publiques du gouvernement et our Internet à http://infosource.gc.ca Pour des renseignements sur la façon des déclarer vos expertations et sur la codification des marchandises expertées. Unité de Commerce International For information on how to report exports and how to code export commodities, contact: International Trade Unit, Division des opérations et de l'intégration, Statistique Consda Tél: (613) 951-5291 ou 1-800-257-2434; Tél: (613) 951-523 du 1-888-269-5305 Courrier: expon@station.ge.cg The meaning and Integration Division, Statistics Canada Tel: (613) 951-6291 or.1-800-257-2434 Fax: (613) 951-6823 of 1-888-269-5305 communiquez avec: E-Mail: export@statean.gc.ca Marketing and Client Services Section International Trade Division Statistics Canada Tal. (613) 951-9647 or 1-800-294-5583 Pour des renseignements statistiques, communiques avec: For statistical information, contact: Section du Marketing et Services à la clientelo Division du commerce international, Statistique Canada: Td.: (613) 951-9647 or 1-800-294-5583 E-Mail: trade@statean.go.ca Courriel: commerce@statenn.gc.e2 Tel: 1-800-461-9999 Prom mitide Conada Tel: (204) 983-3500 or (506) 636-5064 or visit the CBSA web site at www.cbsi.gc. ca Pour des renseignements sur les, expontations, voir le D20-1-1 ou communiquer evée: For information on exports refer to Tel: 1-800-959-2036 D20-1-1 or contact: Tell: (200) 983-3700 on (506) 636-5067 od, visitiez Tell: (200) 983-3700 on (506) 636-5067 od, visitiez le site web de l'ASFC ou: www.asfc.gc.ca Courriel: expon@cbsasasfc.gc.ca H-mail: exports@cbss-asfe.gc.ca

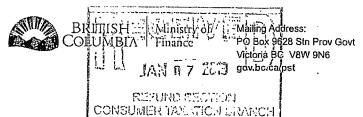
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INSTRUCTIONS:

- Complete this form IN FULL to apply for a refund of PST paid on a motor vehicle under the Provincial Sales Tax Act.
- Carefully read the instructions on Pages 1 and 2. Incomplete applications will be returned.
- If you require additional information, call us toll-free at 1 877 388-4440.

APPROVED

APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) PAID ON A MOTOR VEHICLE

under the Provincial Sales Tax Act

FOR PST PAID AFTER MARCH 31, 2013

Freedom of Information and Protection of Privacy Act (Fen 17A).
The personal Information on this form is collected for the purpose of administering the Provincial Sales Tax Act under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

| | | · | | | |
|--|--|---------------------------------------|-------------------|---|-----|
| PART A - APPLICANT INFORMATION | | | | | |
| FULL LEGAL NAME | | | | | |
| BUSINESS NUMBER (if applicable) | PST NUMBER (if applicable | 9) | | *************************************** | |
| The second secon | PST | | | | |
| 图 MAILING ADDRESS | Victoria | PROVINCE | POSTA | LCODE | |
| CONTACT NAME | | CONTACT | TELEPHONE NUM | BER | |
| PART B ~ AUTHORIZATION OF A THIRD PARTY REPRESENTATIVE | | | | | |
| Complete this section if you authorize the ministry to discuss your refur accountant, bookkeeper or consultant). | nd application with a third pa | arty representat | ive (such as an | external | |
| NAME OF REPRESENTATIVE (Individual and/or firm) | | TELEPHON | IE NUMBER | | |
| | | | | | |
| PART C - EMAIL AUTHORIZATION | | | | also and | |
| If you authorize the ministry to communicate with you or your third part will take reasonable steps to protect all information once received, we detransmission by email. | y representative by email, el cannot guarantee the absolu | nter the email a ite safety of per | iddress below. A | Although we in during | |
| APPLICANT CONTACT EMAIL ADDRESS | REPRESENTATIVE EMAIL ADD | PRESS | | | |
| PART D - TRANSACTION INFORMATION | | | | | |
| TOTAL AMOUNT OF YOUR PST REFUND CLAIM | TRANSACTION DATE 🗼 | YY / MM / DD | | | |
| \$ 4,468.00 | | | | | |
| VEHICLE INFORMATION - Provide a description of the vehicle for | which you are claiming a rel | fund of the PST | paid (if your cla | im is for | |
| more than one vehicle, attach a separate sheet of paper). | | | | | |
| VEHICLE IDENTIFICATION NUMBER (VIN) MAKE / MODEL | | YEAR | PURCHASE PRI | CE | |
| | | 2018 | \$ 55, | 850 | - W |
| FIN 355/MV/WEB Rev. 2015 / 9 / 1 | | | | Page 3 | |

CONTINUE TO PAGE 4

This is **Exhibit** "C" referred to in the affidavit of **MICHELLE LEE** affirmed before me at Victoria, British Columbia this **22** day of March, 2021.

A Confinissioner for taking affidavits in British Columbia

| O | SUPPORTING DOCUMENTS REQUIRED TO PROCESS YOUR REFUND CLAIM | DOCUMENTS TO ATTACH (see Pages 1 and 2 for explanation of documentation) | AMOUNT GLAIMEDI (\$) |
|----|--|--|----------------------------|
| 1 | I was a resident of BC at the time I purchased the vehicle in BC and, within 30 days of the date of purchase or possession, I established residency in another jurisdiction and removed the vehicle from BC. In my new jurisdiction, I have paid a sales tax or the provincial portion of the HST in respect of the vehicle, and I am not eligible to receive a refund, credit or rebate of that tax. The vehicle will be used solely outside of BC. | 1, 2, 3, 4, 5, 6, 10 | |
| 2 | I am a non-resident of BC and I purchased a vehicle in BC. I removed the vehicle within 30 days of the date of purchase or possession. I will use the vehicle primarily outside of BC. | 1, 2, 3, 4, 10. | and and |
| 3 | I am a non-resident of BC and I purchased a vehicle in BC. I removed the vehicle from BC to another jurisdiction within 180 days of the date of purchase or possession. In that jurisdiction, I have paid a sales fax or the provincial portion of the HST in respect of the vehicle, and I am not eligible to receive a refund; credit or rebate of that tax. The vehicle will be used primarily outside of BC. | 1, 2, 3, 4, 5, 6, 10 | |
| 4 | I purchased a vehicle in BO and resold the vehicle within 7 days of the date of purchase or possession. | 1. 2, 7, 8, 10 | |
| 5. | I purchased a vehicle in BC and returned the vehicle to the original seller within 30 days of the date of purchase or possession. The seller returned all or a portion of the purchase; price I paid. | 1, 2, 8, 9, 10 | |
| 6 | Other – Explain, in detail, your reason for requesting a refund (if more space is required, attach a separate specific of paper). | 1, 2, 10, 11 | 84,468,0 |

This vehicle was purchased for export to China.

| PART F - APPLICANT GERTIFICATION 10 Certify that I have not and will not receive have not and will not receive have not and will not receive the property of the control | seive a credit or refund from the seller Ta PST refum for the llems included in | for the items in | cluded in this application, and that I |
|--|--|--------------------------------------|---|
| I certify that all information provided and belief. acknowledge that any fato two years. | n this form and on the atlached docum ise information may result in prosecuti | nents is true an on, a fine up to | d correct to the best of my knowledge \$10,000, and/or/imprisonment for up |
| I authorize the Ministry of Finance to e | exchange information with me using elec | etronic media su | ich as CDstor DVDs; |
| SIGNATURE OF SIGNING AUTHORITY | PSINT NAME OF SIGNING AUTHORITY | Litte | DATE SIGNED |
| X Z | | | 1 |
| FIN 355 MY/WEB Rev 2015 / 97.1 | | | Page 4 |

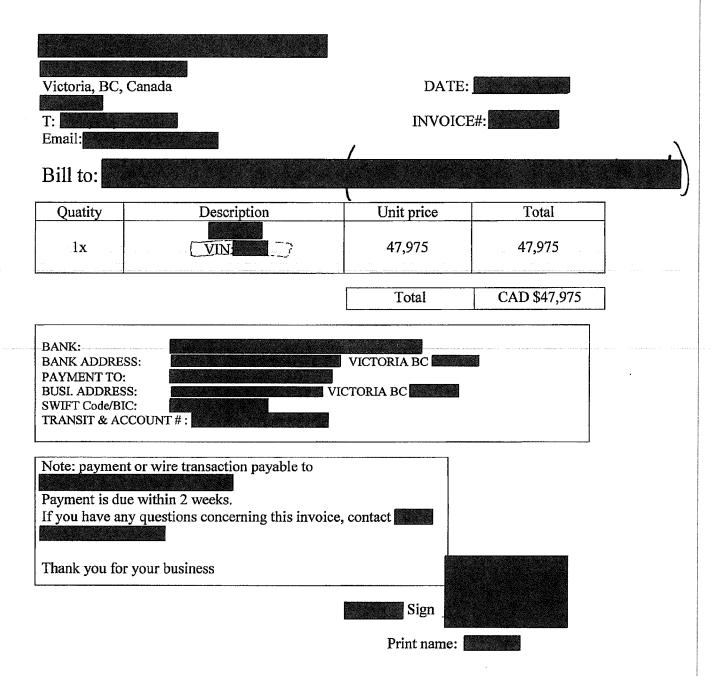
Seller Identifica

| tion (the "Seller") | MOTOR VEHICLE PURC | HASE AGREEMENT (the Agreement) | |
|---------------------|--------------------|--------------------------------|-----|
| | | | |
| | | GST# | • |
| ictoria | BC · | DEALER # | ۸,, |
| el: | Fax: | CLISTOMED DMS # | _ |

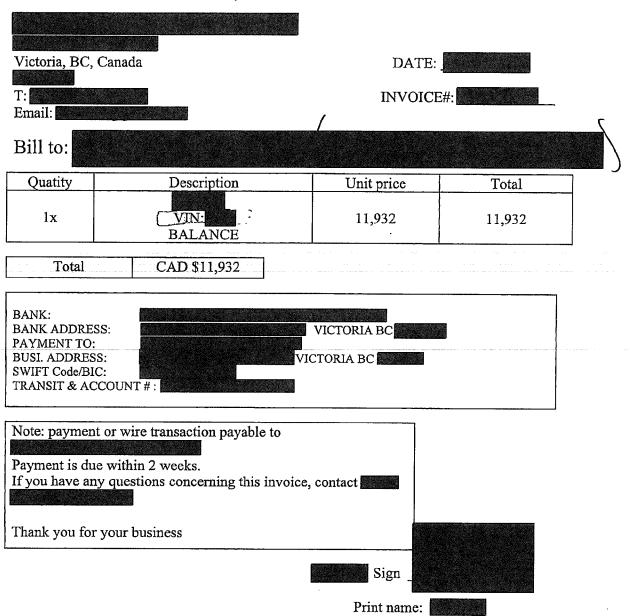


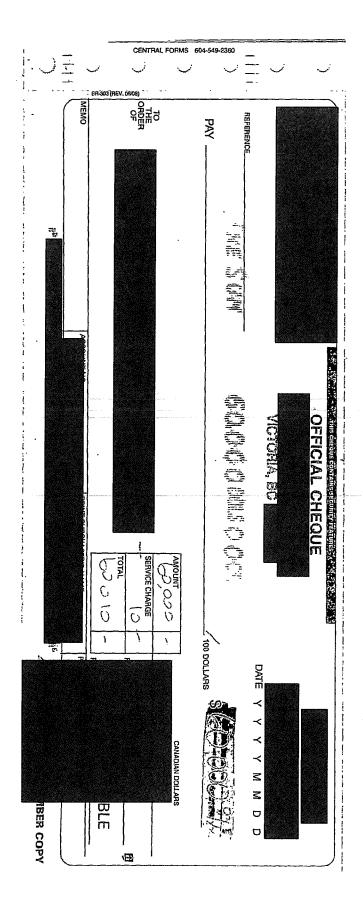
| Tel: Fax: | | | ALER #J | Magazine Vijer o Brigins | A W. | pasi - inflores | |
|--|---|--|--|--|---|---|---|
| Buyer Identification (the "Buyer") Tick this box if he buyer is under 15 The Buyer declares that, if an individual, he/she resides at the address provided below, or if a | years of age CUSTO | OMER | DMS # | Seller's Contract # | ridad for about an | thun a Maa | |
| Names. | corporation or other bush | | ure cruere L# | Date | naea tar ciner execut | ive onice. | 4.4 |
| -1 | <u>- 9: "" ',</u> | | -mail add | The State Conference of the St | por morals on | | |
| Andress / Chird Executive Office Address | | | us. TeI | Res. Tel | | | |
| Victoria BC Postal Code | e_ [s | | eli Tei | Fax | | | |
| Description of Vehicle (the "Vehicle" | 1万名的数数 | | 3.74 155 | PURCHASE PRICE CALCULATION |)N | | |
| Wear 2018 Make Make A. | Speciment control of the control of | of Cylind | lers | Price of Vehicle | \$53,545 | 00 | |
| Odometer: 90 Dixm DMi Colour - ext. Blizzard Pe | Colour int. (option | al) | | Additional equipment, services or warranties | | | |
| RV Coach VIN # Year Coach | Stock # GVW/Camper Net Weight | | | Freight & PDI Truck/SUV/Van | \$1,785 | 00 | |
| Offer to Purchase: The Buyer offers to purchase the Now Billsed Demonstrator Vehicle | described and identified a | s follows : | and any | Documentation Fee | \$395 | 00 | |
| additional equipment or services described in this Agreement on the following terms and sub- | ject to the following condit | ions: | | Air Conditioning Tax Recovery | \$100 | 00 | |
| Vehicle Declarations: The following statements are true to the best of kills the Vehicle suitable for transportation in compliance with the Motor | | Yes | No | Advance Disposal Fee | \$25 | 00 | |
| If no, the Buyer and the Seller agree that the Vehicle is sold for parts only that the transportation and that there is no express or implied warranty, agrees and understands that the Vehicle may not be operated on a ready | for purposes other | | | Advertising | \$00 | 00 | i |
| | | | 3 | Eco Fee - Trucks | \$00 | 00 | |
| 2 Has the Vehicle ever been used as any of the following (if yes, tick all taxi Opolice vehicle Demergency vehicle Dorganized racing Diease vehicle | that apply): e ⊙rental vehicle | ; | | | | | ł |
| Has the Vehicle ever been registered outside British Columbia? | |] | 27 | | 1 | $\neg \neg$ | į |
| 3 (a) If yes, in what jurisdiction(s) has the Vehicle been previously regist Date the Vehicle was brought into British Columbia: | ered? | | | | 1 | | i |
| (b) Has the Vehicle been brought into British Columbia specifically for the | e purpose of resale? | | | ≥ Extended Vehicle Warranty | \$0.0 | 00 | |
| Has the Vehicle sustained damages requiring repairs totaling more the | | \Box | 3. | 8 | 200 | | er, Jenne de de la companya de la compa |
| (a) If yes, what is the total amount of such costs? S Where the Vehicle is new, has the Vehicle sustained damage requiring for than 20% of the asking price of the Vehicle? | Attach availa repairs costing | ore deta | iilS. | 1.2.0 | 1 | | |
| 5 more than 20% of the asking price of the Vehicle? (a) If yes, what is the total amount of such costs? S | Attach availa | ble deta | ils. | | - | | |
| 6 Does the odometer of the Vehicle accurately record the true distance motor Vehicle? If no, attach available details. | | | | TAX | | | |
| Description of Trade-in (the "Trade-in" or "Trade | | ilionije. | <u></u> | 2 | | | |
| Year Make Series & Model | # of Cylinder | | | | soc | | |
| Ocometer: O 24Km LJMI Stock # | Colour-ext. | | | Administrative/Documentation fees BC tire advance disposal fee | + 3010 | - | |
| RV Coach VIN # | Colour-int. | | | tres @ S per lire | \$00 | 20 | |
| Estimated amount of lien S0.00 Owing to | | | \Box | Propane equipment test | \$0.0 | 00 | |
| Year Make Series & Model | # of Cylinder | \$ | <u> </u> | TOTAL VEHICLE PRICE | \$55,850 | 00. | |
| | | | | | | | |
| Odometer: 28Km C3M Stock # VIN # | Colour-ext. Colour-int. | | | TRADE-IN ALLOWANCE | \$00 | 20 | |
| VIN 3 RY Coach VIN # | | | | TRADE-IN ALLOWANCE PRICE DIFFERENCE | \$0 0 \$55,850 | | |
| VIN # RV Coach VIN # Estimated emount of lien Owing to | Colour-int. | Ţij. | T2 | | | | |
| VIN 3 RY Coach VIN # Estimated enpount of lien Trade-in Declarations: The following statements are true to the best of known to the property of the property | Colour-int. Coach Year | T1 | T2 Yes No | PRICE DIFFERENCE | | 00 | |
| VIN 3 RY Coach VIN # Estimated enpount of lien Trade-in Declarations: The following statements are true to the best of known to the property of the property | Colour-int. Coach Year | T1 | T2 Yes No | PRICE DIFFERENCE PURCHASE PRICE | \$55,850 | 50 | |
| VIN 3 RV Coach VIN # Estimated empount of lien Trade-in Declarations: The following statements are true to the best of knot Is the Trade-in suitable for transportation in compliance with the Moto If no, the Buyer and the Seller agree that the trade-in is said for parts only than the transportation and that there is no express or implied warrently, agrees and understands that the Trade-in express or implied warrently. | Colour-int. Coach Year weledge and belief Year r Vehicle Act? for purposes other The Buyer further way. | T1 s No | T2 Yes No | PRICE DIFFERENCE PURCHASE PRICE GST on purchase price | \$55,850 | 00 <u>.</u> | |
| VIN 3 RV Coach VIN # Estimated empount of lien Trade-in Declarations: The following statements are true to the best of knot Is the Trade-in suitable for transportation in compliance with the Moto If no, the Buyer and the Selter agree that the trade-in is said for parts only agrees and understands that the Trade-in may not be operated on a roat Has the Trade-in ever been used as any of the following (if yes, tick at David Dpolice vehicle Demergency vehicle Dorganized racing Dlease vehicle | Colour-int. Coach Year weledge and belief Year r Vehicle Act? for purposes other The Buyer further way. | T1 | TZ Yes No | PRICE DIFFERENCE PURCHASE PRICE GST on purchase price PST on aurobase price | \$55,850 \$2,792 5 \$4,468 0 | 50 00 00 | |
| VIN 3 RY Coach VIN # Estimated empount of lien Trade-in Declarations: The following statements are true to the best of knot Is the Trade-in suitable for transportation in compliance with the Moto If no, the Buyer and the Seller agree that the Trade-in is sold for parts only than the transportation and that there is no express or implied warranty, agrees and understands that the Trade-in may not be operated on a road Has the Trade-in ever been used as any of the following (if yes, tick at □taks □police vehicle □emergency vehicle □organized racting □lease vehicle Has the Trade-in ever been registered outside British Columbia? (a) If yes, in what jurisdiction(s) has the Trade-in been previously regis | Colour-int. Coach Year weledge and belief r Vehicle Act? for purposes other the Buyer further way. I that apply): Litrental vehicle lered? | T1 | TZ Yes No | PRICE DIFFERENCE PURCHASE PRICE GST on purchase price SST on aurichase price Less manufacturer's rebate | \$2,792 5 \$4,468 0 \$0 0 | 50 50 00 00 | |
| VIN 3 RY Coach VIN # Estimated emount of lien Trade-in Declarations: The following statements are true to the best of kinc Is the Trade-in suitable for transportation in compliance with the Moto If no, the Buyer and the Seller agree that the Trade-in is sold for parts only than the transportation and that there is no express or implied warranty, agrees and understands that the Trade-in may not be operated on a road Lias the Trade-in ever been used as any of the following (if yes, tick al Liax ippolice vehicle Demorpercy vehicle Dorganized racing Disease vehicl Has the Trade-in ever been registered outside British Columbia? (a) If yes, in what jurisdiction(s) has the Trade-in been previously regis (b) Has the Trade-in been brought into British Columbia specifically for the | Colour-int. Coach Year weledge and belief Ye r Vehicle Act? for purposes other The Buyer further Way. I that apply): El rental vehicle tered? purpose of resale? | T1 ss No | TZ Yes No | PRICE DIFFERENCE PURCHASE PRICE GST on purchase price SST on aurebase price Less manufacturer's rebate Disability Insurance \ Critical Illness | \$2,792 5 \$4,468 6 \$0 0 | 50 50 00 00 | · |
| VIN 3 RV Coach VIN # Estimated empount of lien Trade-in Declarations: The following statements are true to the best of kinc Is the Trade-in suitable for transportation in compliance with the Moto If no, the Buyer and the Selter agree that the Trade-in is sold for parts only than the transportation and that there is no express or implied warranty, agrees and understands that their rade-in may not be operated on a road Has the Trade-in ever been used as any of the following (if yes, tick al Lias Dipolice vehicle Demergency vehicle Diographized racing Diesse vehicle Has the Trade-in ever been registered outside British Columbia? (a) if yes, in what jurisdiction(s) has the Trade-in been previously regis (b) Has the Trade-in been brought into British Columbia specifically for the Has the Trade-in sustained damages requiring repairs totalling mere to | Colour-int. Coach Year welledge and belief Ye r Vehicle Act? for purposes other The Buyer further way. I that apply): Etrental vehicle tered? purpose of resale? han \$2000? | | Yes No | PRICE DIFFERENCE PURCHASE PRICE GST on purchase price SST on aurebase price Less manufacturer's rebate Disability Insurance \ Critical Illness | \$2,792 5 \$4,468 6 \$0 0 | 50 50 00 00 | |
| VIN 3 RV Coach VIN # Estimated emount of lien Trade-in Declarations: The following statements are true to the best of knot It no, the Buyer and the Selter agree that the Trade-in is sold for parts only than the transportation and that there is no express or implied warranty, agrees and understands that the Trade-in may not be operated on a road Litaxi Opolice vehicle Demengency vehicle Organized racing Decay that Has the Trade-in ever been used as any of the following (if yes, tick at Classi Opolice vehicle Demengency vehicle Organized racing Decay vehicle Has the Trade-in ever been registered outside British Columbia? (a) If yes, in what jurisdiction(s) has the Trade-in been previously regis (b) Has the Trade-in been brought into British Columbia specifically for the 4 (a) If yes, what is the total amount of such costs? S Does the odometer of the Trade-in accurately record the true distance | Colour-int. Coach Year welledge and belief Ye r Vehicle Act? If or purposes other The Buyer further Way. Ithat apply): Elizental vehicle tered? purpose of resale? han \$2000? Attach avai | | Yes No | PRICE DIFFERENCE PURCHASE PRICE GST on purchase price PST on aurchase force Less manufacturer's rebate Disability Insurance \ Critical Illness Life Insurance | \$2,792 5 \$4,468 6 \$0 0 \$0 0 | 50 50 00 00 | |
| VIN 3 RV Coach VIN # Estimated emount of lien Trade-in Declarations: The following statements are true to the best of knot Is the Trade-in suitable for transportation in compliance with the Moto If the higher and the Setter agree that the trade-in is sold for parts only than the transportation and that there is no express or implicate warranty, agrees and understands that the Trade-in may not be operated on a road Has the Trade-in ever been used as any of the following (if yes, tick all Litaxid Djolice vehicle—lemegnery vehicle Dropanized racing please vide- Has the Trade-in ever been registered outside British Columbia? (a) If yes, in what jurisdiction(s) has the Trade-in been previously regis (b) Has the Trade-in been brought into British Columbia specifically for the Has the Trade-in sustained damages requiring-repairs totalling mere to (a) If yes, what is the total amount of such costs? Does the adometer of the Trade-in accurately record the true distance motor vehicle? If no, attach available details. | Colour-int. Coach Year wiledge and belief Ye r Vehicle Act? for purposes other The Buyer further way. I that apply): Etrental vehicle tered? purpose of resale? han \$2000? Attach avail | | Yes No | PRICE DIFFERENCE PURCHASE PRICE GST on purchase price 2ST on europase price Less manufacturer's rebate Disability Insurance \ Critical Illness Life Insurance Buyer's GST number: Buyer's PST number: PURCHASE PRICE WITH GST/PST | \$2,792 5 \$4,468 6 \$0 0 \$0 0 | 50 50 00 00 00 | |
| VIN 3 RV Coach VIN # Estimated emount of lien Trade-in Declarations: The following statements are true to the best of knot Is the Trade-in suitable for transportation in compliance with the Moto If the Declarations: The following statements are true to the best of knot If the Declarations: The following statements are true to the best of knot If the Declaration and that there is no express or implied warranty, agrees and understands that the Trade-in may not be operated on a road Litaxic Dipolice vehicle—demenency evhicle Drognized racing Delases vehicle Has the Trade-in ever been used as any of the following (if yes, tick at Litaxic Dipolice vehicle—demenency evhicle Drognized racing Delases vehicle Has the Trade-in ever been registered outside British Columbia? (a) If yes, in what jurisdiction(s) has the Trade-in been previously regis (b) Has the Trade-in been brought into British Columbia specifically for the Has Ing Trade-in sustained damages requiring repairs totalling mere if (a) If yes, what is the total amount of such costs? S Does the adometer of the Trade-in accurately record the true distance motor vehicle? If no, attach available details. Is the Trade-in subject to any liens, security interests, or other encumit If yes, attach details. | Colour-int. Coach Year wiledge and belief Ye r Vehicle Act? for purposes other The Buyer further way. I that apply): Etrental vehicle tered? purpose of resale? han \$2000? Attach avail | | Yes No | PRICE DIFFERENCE PURCHASE PRICE GST on purchase price 2ST on aurchase price Less manufacturer's rebate Disability insurance \ Critical Illness Life insurance Buyer's GST number: Buyer's PST number: PUNCHASE PRICE WITH DST/PST Lien payout on Trade-in | \$2,792 5 \$4,468 6 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 50 00 00 00 00 50 00 | |
| VIN 3 RY Coach VIN # Estimated empount of lien Trade-in Declarations: The following statements are true to the best of kinc Is the Trade-in suitable for transportation in compliance with the Moto If no, the Buyer and the Seller agree that the Trade-in is sold for parts only than the transportation and that there is no express or implied warranty, agrees and understands that the Trade-in may not be operated on a road Has the Trade-in ever been used as any of the following (if yes, tick al Litad Dpolice vehicle Demergency vehicle Dorganized racing Ellease vehicle Has the Trade-in ever been registered outside British Columbia? (a) If yes, in what jurisdiction(s) has the Trade-in been previously regis (b) Has the Trade-in been brought into British Columbia specifically for the Has the Trade-in sustained damages requiring repairs totalling mere to (a) If yes, what is the total amount of such costs? S Does the adometer of the Trade-in accurately record the true distance motor vehicle? If no, attach available details. Is the Trade-in subject to any liens, security interests, or other encunit if yes, attach details. Confirmation of Other to Purchase: Titls is a LEGAL AND BINDING CONTRACT. READ | Colour-int. Coach Year wiledge and belief r Vehicle Act? for purposes other fine buyer further way. that apply): currental vehicle tered? purpose of resale? han \$2000? Attach avai travelled by the prances? | lable de | Yes No | PRICE DIFFERENCE PURCHASE PRICE GST on purchase price 2ST on purchase price 2ST on purchase price Less manufacturer's rebate Disability Insurance \ Critical Illness Life Insurance Buyer's GST number: Buyer's PST number: PURCHASE PRICE WITH AST/PST Lien payout on Trade-in TOTAL PURCHASE PRICE | \$2,792 5 \$4,468 6 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 50 00 00 00 00 50 00 | |
| VIN 3 RY Coach VIN # Estimated empount of lien Trade-in Declarations: The following statements are true to the best of kinc Is the Trade-in suitable for transportation in compliance with the Moto If no, the Buyer and the Seller agree that the Trade-in is sold for parts only than the transportation and that there is no express or implied warranty, agrees and understands that the Trade-in may not be operated on a road Has the Trade-in ever been used as any of the following (if yes, tick al Claix Clpolice vehicle Denergency vehicle Cloraphized racing Disease vehicl Has the Trade-in ever been registered outside British Columbia? (e) If yes, in what jurisdiction(s) has the Trade-in been previously regis (b) Has the Trade-in been brought into British Columbia specifically for the Has In Trade-in sustained damages requiring repairs totalling mere to (a) If yes, what is the total amount of such costs? S Does the adometer of the Trade-in accurately record the true distance motor vehicle? If no, attach available details. Is their and addendum to this contract? Confirmation of Offer to Purchase: Tails IS A LEBAL AND BINDING CONTRACT. READ The Selfer agrees to and vail give the Buyer. By All Parts of the Confirmation of Offer to Purchase: Tails IS A LEBAL AND BINDING CONTRACT. READ The Selfer agrees to and vail give the Buyer. Confirmation of Offer to Purchase: Tails IS A LEBAL AND BINDING CONTRACT. READ The Selfer agrees to and vail give the Buyer. Confirmation of Offer to Purchase: Tails IS A LEBAL AND BINDING CONTRACT. READ The Selfer agrees to and vail give the Buyer. Confirmation of Offer to Purchase: Tails IS A LEBAL AND BINDING CONTRACT. READ The Selfer agrees to and vail give the Buyer. Confirmation of Offer to Purchase Tails SEA LEBAL AND BINDING CONTRACT. READ The Selfer and sea safety of the selfer and sea file date of the selfer and sea called accepted. | Colour-int. Coach Year weledge and belief r Vehicle Act? for purposes other the Buyer further way. I that apply): El rental vehicle tered? purpose of resale? han-\$2000? Attach avai travelled by the prances? THE ENTIRE DOCUMENT 5. The Buyer agrees to tran webdice if such bine | BEFORE Y | Yes No | PRICE DIFFERENCE PURCHASE PRICE GST on purchase price 2ST on aurchase price Less manufacturer's rebate Disability insurance \ Critical Illness Life insurance Buyer's GST number: Buyer's PST number: PUNCHASE PRICE WITH DST/PST Lien payout on Trade-in | \$2,792 5 \$4,468 6 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 50 00 00 00 00 00 50 | |
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Sales invoice to buyer: 2

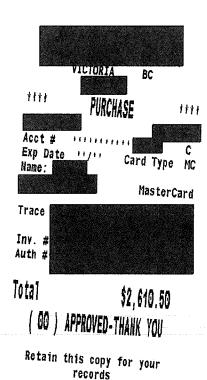


Sales invoice to buyer. 2





\$60,000 bank draft



Customer copy

\$500 deposit was
paid in cash

A See Call Constitution

Sagency: Agreement This Agency Agreement (Agreement) is made and effective from BETWEENL a company duly incorporated under the laws of the province of British Columbia (Tand) (Lagent"), an Individual with driver's license to for all vehicles ("Vehicles") purchased in Canada Now, therefore in consideration of the multial agreements and convenants herein contained the parties hereto agree as follows: 1. DEFINITION "Vehicles" is defined, for the purpose of this Agreement, as any passenger vehicle to be purchased through the assistance of the agent 2. APPOINTMENT a. Principal hereby appoints. Agent as its purchasing agent for the purchase of Vehicles from dealerships in Canada b. Agent accepts such appointment and agrees to all the provisions of this Agreement 3. DUTIES OF AGENT Agent shall perform, but is not limited to, the following duties: a Agent will have the full amount of money for the purchase of the vehicle transferred or provided by way of bank draft from Prinicipal and will purchase Vehicles from a dealership in Canada on behalf of Prinicipal by using the funds b. Agent will complete and sign any necessary registration and insurance documents required for Vehicles c. Agent will possess a valid drivers license

- 4. OWNERSHIP
 - a. Principal shall have legal and beneficial ownership of Vehicles at all material times
 - b. Agent shall solely act as trustee for the benefits of Principal
 - c. Agent shall never transfer ownership of Vehicles to any other third parties

5. CONFIDENTIALITY

- Agent agrees to keep confidential any information regarding Principals trade secret, purpose of the purchase of Vehicles, and existence of Agreement
- b. Agent will not disclose any information regarding Principal of Vehicles to any third parties of agencies

6. GOVERNING LAW

The enforcement and interpretation of this Agreement shall be governed by the laws Canada

7. LEGAL LIABILITY

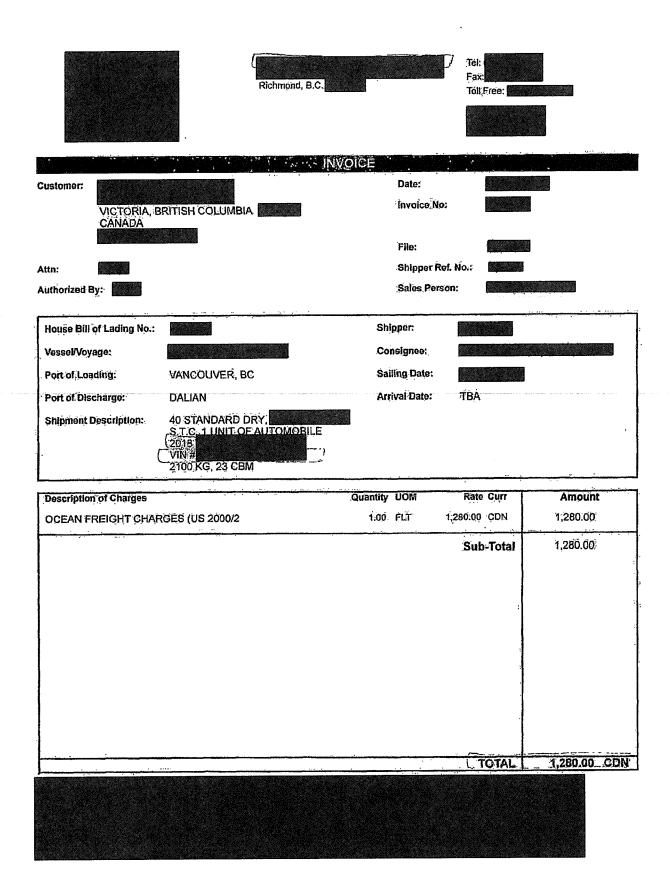
willtake full responsibility for any legal liabilities from purchasing Vehicles

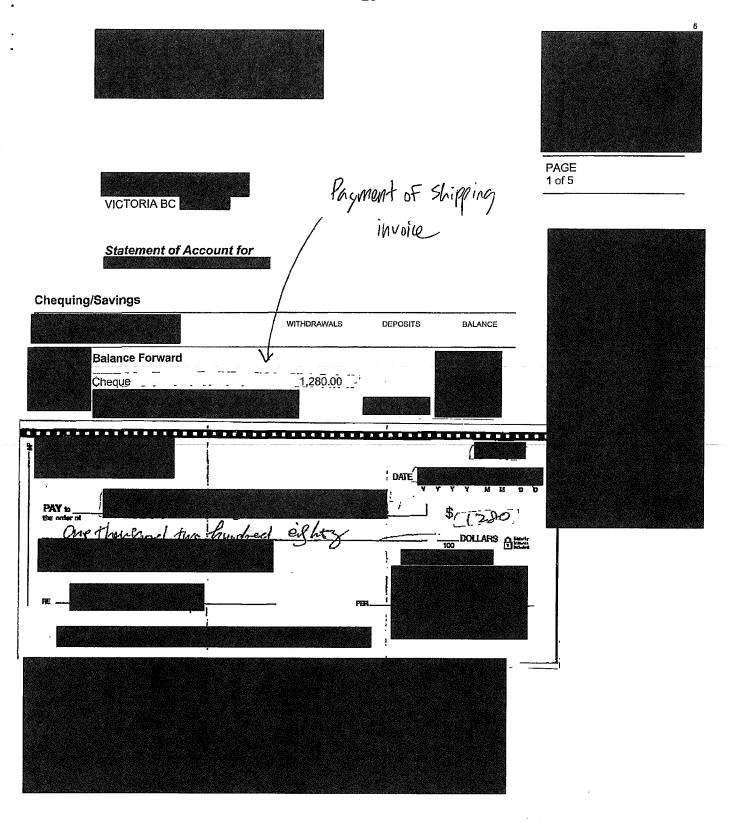
Principal Authorized Signature

Authorized Title

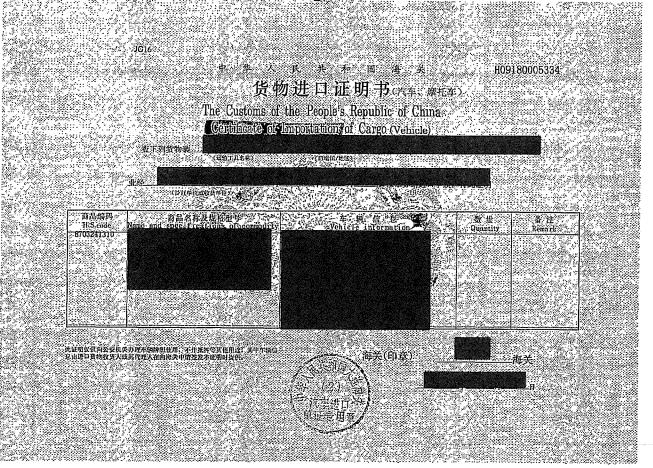
Date

| | ~ | | | EII No. | L-OFÎLADING NEGOTABLE UNLESS C | onsigned to order. |
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| Shipper: VICTORIA, BRITISH COLUMBIA, CANADA | | | Document No.; | Bill of Lading No.: | | |
| | | | | Forwarding Age | ntr | |
| Consignee: | | | | | CANADA | TISH COLUMBIA. |
| Tel . | -19 | | | | Fmc No.: | |
| Notify Party: | | | | For Delivery Please Apply T | 0: | · · · · · · · · · · · · · · · · · · · |
| | | | Experience of | | | May 1. |
| Pre-carriage by: | Place of Receipt: Vancouver | ······································ | | Export References: | No of Original BL | <u> </u> |
| Vessil/Voyage: | Port of Loading: VANCOUVER, BC | | | Point and Country of Origin: | | |
| Port of Discharge: DALIAN CHINA | Place of Delivery: | | · | Onward Inland Routing: | | van een selementeel van de sele |
| Container & Seal Merks & Numb | Number ers | No of Pkgs | Description | on of Package and Goods | Gross Weight | Measurement |
| a verify to | | 1 | | PARD DRY S.L.A.C. | 2100.00 KG | 23.00 CBM |
| | 3003 | | 2018 VIN # | | 5100.00 KG | 23.00 CBM |
| Shipped on board: | | ν. | | | | |
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| REIGHT AND CHARGES: | | · · · · · · · · · · · · · · · · · · · | Excess V | ilus Declaration: Refer to clause 6 | (4) (B) + (C) on reverse sig | le |
| | | | subject to a to which the notwithstan The parties | by the Carrier the Goods as specified at taked, to be transported to such place is if the terms and conditions appearing or merchant agrees by accepting the Bill ding. The control of the Goods are unknown to the Control of the Coods are unknown to the Coods are unknown | is agreen, authorised or permi in the front and reverse of this of Lading, any local privilege | Hod herein and Bill of Lading and customs |
| Ocean Freight: Prepaid X Collect | | | of each beli of Lading of | i Microf O' (zero) bills of lading all in accomplished, the others to stond y irrendered duly endorsed in exchange i led At: RICHMOND | of this tenor and date have be | en signed, one |
| repaid Collect | | | As Agen | On: By: I for the Carrier: | | |





CONTINUED...



INSTRUCTIONS:

FIN 355/MV/WEB Rev. 2015 / 9 / 1

complete this form IN FULL on a motor vehicle and a live

- Carefully read the instructions on Pages 1 and 2. Incomplete applications will be returned.
- If you require additional information, call us toll-free at 1 877 388-4440

APPROVED

APPLICATION FOR REFUND OF PROVINCIAL SALES TAX (PST) PAID ON A MOTOR VEHICLE

under the Provincial Sales Tax Act

FOR PST PAID AFTER MARCH 31, 2013

The personal information on this form is collected for the purpose of administering the Provincial Sales Tax Act under the authority of section 26(a) of the FORPA. Questions about the collection or use of this information can be directed to the

2019

\$

CONTINUE TO PAGE 4

Freedom of Information and Protection of Privacy Act

| If you require additional information, call us toll-free at 1 877 388-4440. | | Manager, Program Sonvices, PO Box 942 Str. Prov Govf, Victoria BC V8W 9V (telephone: toll-free at 1 877 388-4440). | | | | | |
|---|--------------|--|--------------------------------|------------------------------|---------------------------|--|--|
| PARCEA APPLICANT INFORMATION [1] FULL LEGAL NAME | | 731 I . | | | | | |
| 2 BUSINESS NUMBER (if applicable) | 3 PSTN | NMBER (ii | applicable | e) | | and the second s | |
| | PST | | | | | | |
| 4 MAILING ADDRESS | CITY | | | PROVI | NCE | POSTAL CODE | |
| | Delta | | | ВС | | | |
| 5 CONTACT NAME | | | | CONTA | CTTELEPH | ONE NUMBER | |
| Complete this section if you authorize the ministry to discuss your reaccountant, bookkeeper or consultant). NAME OF REPRESENTATIVE (individual and/or firm) | fund applica | ition with | a third pa | | ntative (su HONE NUME | | |
| PART C - EMAIL AUTHORIZATION If you authorize the ministry to communicate with you or your third pa will take reasonable steps to protect all information once received, we transmission by email. | e cannot gu | ntative by arantee t | / email, e he absol | nter the em the safety of | all address personal i | below. Although we nformation during | |
| APPLICANT CONTACT EMAIL ADDRESS | REPRESE | ENTATIVE | EMAIL ADE | RESS | | | |
| PART D-TRANSACTION INFORMATION | | | | | | | |
| TOTAL AMOUNT OF YOUR PST REFUND CLAIM | 7 TRAN | SACTION I | DATE YY | YY/MM/DD | . · | | |
| \$6,641.30 | | | | | | | |
| VEHICLE INFORMATION — Provide a description of the vehicle for more than one vehicle, attach a separate sheet of paper). | or which you | are clair | ming a re | fund of the I | PST paid (i | f your claim is for | |
| VEHICLE IDENTIFICATION NUMBER (VIN) MAKE / MODEL | - | | i i | YEAR | PURC | HASE PRICE | |

This is **Exhibit** "D" referred to in the affidavit of MICHELLE LEE affirmed before me at Victoria, British Columbia this 22 day of March, 2021.

A Comprissioner for taking affidavits in British Columbia

77.697.95

Page 3

| P/ | IRT E-REFUND REASON | | |
|----|--|--|---------------------------|
| S | SUPPORTING DOCUMENTS REQUIRED TO PROCESS YOUR REFUND CLAIM | DOCUMENTS TO ATTACH (see Pages 1 and 2 for explanation of documentation) | AMOUNT CLARGED (\$) |
| 1 | I was a resident of BC at the time I purchased the vehicle in BC and, within 30 days of the date of purchase or possession, I established residency in another jurisdiction and removed the vehicle from BC. In my new jurisdiction, I have paid a sales tax or the provincial portion of the HST in respect of the vehicle, and I am not eligible to receive a refund, credit or rebate of that tax. The vehicle will be used solely outside of BC. | 1, 2, 3, 4, 5, 6, 10 | |
| 2 | I am a non-resident of BC and I purchased a vehicle in BC. I removed the vehicle within 30 days of the date of purchase or possession. I will use the vehicle primarily outside of BC. | 1, 2, 3, 4, 10 | |
| 3 | I am a non-resident of BC and I purchased a vehicle in BC. I removed the vehicle from BC to another jurisdiction within 180 days of the date of purchase or possession. In that jurisdiction, I have paid a sales tax or the provincial portion of the HST in respect of the vehicle, and I am not eligible to receive a refund, credit or rebate of that tax. The vehicle will be used primarily outside of BC. | 1, 2, 3, 4, 5, 6, 10 | |
| 4 | I purchased a vehicle in BC and resold the vehicle within 7 days of the date of purchase or possession. | 1, 2, 7, 8, 10 | |
| 5 | I purchased a vehicle in BC and returned the vehicle to the original seller within 30 days of the date of purchase or possession. The seller returned all or a portion of the purchase price I paid. | 1, 2, 8, 9, 10 | |
| 6 | Other - Explain, in detail, your reason for requesting a refund (if more space is required, attach a separate sheet of paper): | 1, 2, 10, 11 | 6,641 |

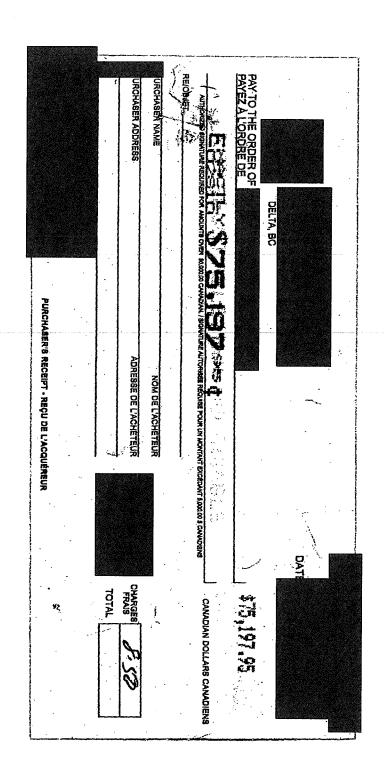
PART F - APPLICANT CERTIFICATION

Exporting the vehicles as the use of this vehicles is outside of Canada

1 certify that I have not and will not receive a credit or refund from the seller for the items included in this application, and that I have not and will not claim a credit on a PST return for the items included in this application.

I certify that all information provided on this form and on the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine up to \$10,000, and/or imprisonment for up to two years.

| Selfor Identification (the "Selfor") MOTOF | R VEHICLE | PURCH | ASE | AGR | EEI | ME | N | (the Agreement) | :DA | |
|--|--|--|--|--|--|--|--|--|---|--|
| | | | Secure Anna Contract | 6 \$1 | | | | # MRV | DA (| |
| Richmond BC | | | | | LER | | | American the property of | | Nagyar Alberta |
| Buryer Identification (une "exper") If I lock his box if the I. The Buyer declares that, if an inclinious, pointe resides at the address poo | Suyer is Under 19 ye nded below, er il a co | eponation or other | US FOR | MER I |)MS hechi | # of exact | Cath | Seller's Contract # we office of the corporation or wellly is located at the address prov | ded by chief an | cutive office. |
| Names_ | | | | | . # | | | Date_ | | |
| Address / Chief Executive Office | Address | | | | mæra es. Tel | addre | ess | Bies, Tel. | | |
| Delta BC | Postal Code_ | | <u>L</u> | C | # Tel | | | Fax | | |
| Veur 2019 Make Series & Mode | | | s of | Cylinda | us . | - | ١. | PURCHASE PRICE CALCULATION | | nlan |
| Odministra Date Calver | stack C | Colour — int. (| | | | | H | difficual equipment, services or warranties | \$62,15 | UUO |
| VIN # | New Courts 6 | Stock # Stock | | | - | | r | Freight & PDI | \$2,67 | 000 |
| Other to Prachase: The Boyer affers to purchase the Month Denty additional equipment or pervious described to this Agreement as the Autor | eestrater (1) Vehicly de | | | | 14 277 | , | ١. | Interior and Exterior Protection - All | \$99 | B 00 |
| Vehicle Declarations: The following statements are true to | | | | Yes | N | | P.S. | | | |
| Is the Vehicle suitable for transportation in compliance 1 If no, the Buyer and the Seller agree that the Vehicle is so | | | tion | \exists | | \exists | G.S.T.& | | | |
| than the transportation and that there is no express or im- agrees and understands that the Valuete may not be open | splied warrands. The also on a readous | ne Buyer furth | er | | | _ | 3 | | | - |
| 2 Has the Vehicle ever been used as any of the following Clazzi Cipolics vehicle Ciemergency vehicle Clorganized racks | ng Ciliease vehicle (| | | | L | _ | | | | + |
| Has the Vehicle ever been registered outside British Co (a) If yes, in what jurisdiction(s) has the Vehicle been pu | | ed? | 1 | 1_ | <u> </u> | | | | | |
| Date the Vehicle was brought into British Columbia: (b) Has the Vehicle been brought into British Columbia s | periorally for the r | moranse of re- | Solica 1 Collect | _ | _ | \exists | L | | | |
| Has the Vehicle sustained damages requiring repairs to | | \$2000? | 二 | | L | ᆀ | 훒 | Extended Vehicle Warranty | | 000 |
| (a) If yes, what is the total amount of such costs? \$ Where the Vehicle is new, has the Vehicle sustained day | mage requiring re | Attach : tpairs costing | | le detai | ls. | \dashv | G.8.T. | BC | \$1,26 | 0100 |
| (a) If yes, what is the total amount of such costs? \$ | | Attach | availabi | le detai | <u> </u> s. | \dashv | H | | | ╁ |
| 6 Does the odometer of the Vehicle accurately record the motor Vehicle? If so, attach available details. | true distance tra | welled by the | | | Γ | - 11 | 40 TAX | | | |
| Description of Trade-in (the "Trade Vear Make Series & Medel | e-in" or "Trade-i | | ylinders | | | \square | * | | | |
| Odometer: () DRGm CRM Stock# | | Colour | ext. | | | | - | induistrative/Documentation fees | \$59 | 00 |
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| | ring to | | | | _ | 11 | Pı | spane equipment test | \$0 | 00 |
| | | l# c#C | ánders. | | _ | | ۔۔ا | THE STREET PROPERTY | | |
| Vear Malce Series & Model Odometer: CHCH CHCH Stock # | | Colour | | | | | - | RAL VERICLE PRICE RADE-IN ALL DWANCE | \$67,673 | |
| Odometer: DRA's CIMI Stock # Velt # RY Coach Velt # | | | -ext. -int. | | | | TF | XIAL VEHICLE PRICE VADE-IN ALLOWANCE NICE DIFFERENCE | \$0 | 00 |
| Odometer: DRA'n CIMI Stock # VRN # RY Cosch VRN # | ing to | Colour Colour Coach | ext. int. Year | n. I. | 12 | | TF | RADE-IN ALLOWANCE | | 00 |
| Odometer: OHOs CIMB Stock # VM R RY Couch VR R Estimated annual of ion Trade-in Duckaralious: The following statements are true to is the Trade-in suitable for transportation in compliance | the best of leavel with the Motor V | Colour Colour Coach ledge and bei | ext. int. Year | Ti No. | | 90 | TT PE | RADE-IN ALLOWANCE NCE DIFFERENCE | \$0 | 00 |
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| SELLER | |
|--|--|
| Calgary Alberta | Tel: GST# |
| PURCHASER | |
| Phone numbers: Address: TAICHUNG CITY AlWAN (R.O.C.) | Date: Invoice # Product # Currency CAD |

Bill of Sale

I, (We) the Purchaser(s), agree to purchase the following vehicle from you on the terms set out in this agreement

| VEHICLE INFORMATION | PRICING INFORMATION | ON & PAYMENT |
|---|----------------------|----------------------|
| 2019 | Sale Price: GST: | \$ 68,673.00 \$ 0 |
| | Total Purchase Price | \$ 68,673.00 |
| VIEWICLE IDENTIFICATION NUMBER ODOMETER | | |
| LIENINFORMATION 0.00 | | |
| | | |
| NOTE OR SPEICAL INSTRUCTIONS | | |
| | | |
| | | |

*** PLEASE READ THIS BEFORE YOU SIGN ***

UNLESS OTHERWISE SPECIFIED IN THIS VEHICLE'S BUYERS GUIDE THE FOLLOWING TERMS APPLY TO THIS TRANSCTION

I UNDERSTAND THAT THIS VEHICLE IS BEING SOLD "AS IS" WITH ALL FAULTS AND IS NOT COVERED BY ANY WARRANTY.

I UNDERSTAND THAT I WILL HAVE TO PAY FOR ANY REPAIRS THIS VEHICLE WILL NEEDED.

I HAVE 'THOROUGHLY EXAMINED' THIS SALES CONTRACT AND BY SIGNING BELOW; I AGREE WITH ALL OF ITS CONTENTS

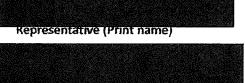
| DATE OF SALE: | BUYER'S SIGNATURE: |
|-------------------------------|--------------------|
| Authorized Agent's Signature: | |
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| | |

| Buying Rej | presentative Agreement |
|---|---|
| This agreement, dated | (name) having its principal location at |
| | (address) (hereinafter referred to as the ng its principal location at Delta BC |
| (Hereinafter referred to as the "Buyer"). | |
| | |
| WHEREAS, the Buyer wishes to employ the Repres | sentative to Purchase one |
| (model) with VIN_ | Hereinafter referred to as |
| the "vehicle") in BC of Canada, and the Represent independent Buying Representative. | ative wishes to act on behalf of the Buyer as an |
| moependent buying nepresentative. | |
| | |

- NOW, THEREFORE, the parties mutually agree as follows;
- 1. The Buyer appoints the Representative to be its buying representative on a nonexclusive basis upon the terms and conditions contained herein, and the representative accepts such appointment.
- a) Either party may terminate this Agreement or the representative relationship established hereunder upon thirty (30) days written notice to the other party.
- b) Both the Buyer and the Representative agree that the Representative is not responsible for any risk of loss from the purchase upon completion of the transaction or any repercussions post completion.
- c) The Buyer has the liability for the full payment of the vehicle, registration fee, and first month of insurance fee.
- 2. The Representative agrees to use its best efforts:
 - a) To purchase the vehicle on behalf of the Buyer by negotiating the lowest price, using the Representative's personal identification on the vehicle Bill of Sale Agreement.
 - b) To provide, at the Buyer's request, all other services typically provided by a buying representative in the ordinary course of business
 - c) To keep Buyer's information confidential and do not disclose the purchase process with others unless received permission from the Buyer.
- 3. Representative, in executing this Agreement, warrants that:
 - a) The Representative has no ownership interest in, no any financial interest in, or no control over the vehicle or other suppliers of the vehicle purchased by the Buyer with the assistance of the Representative; immediately after the Representative signed the Bill of Agreement of the vehicle, the buyer has exclusive control, ownership and possession of the vehicle
 - b) The Representative will deliver the vehicle to the location designated by the Buyer, and transfer the vehicle and related documents to the Buyer immediately after purchasing the vehicle

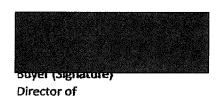
- c) The Representative will maintain the same quantity of vehicles as that which was initially purchased.
- d) The Representative will maintain the same quality of vehicle as that which was initially purchased
- e) The Representative will not use the vehicle in making profits or transfer the vehicle to a third party without the Buyer's permission.
- 4. Should changes occur which would make the above warranties by the Representative untrue or misleading, the representative immediately will advise the Buyer in writing.
- 5. It is agreed that the representative is an independent contractor and not an employee or partner of the Buyer

The terms written above are acceptable to both parties and are hereby agreed to









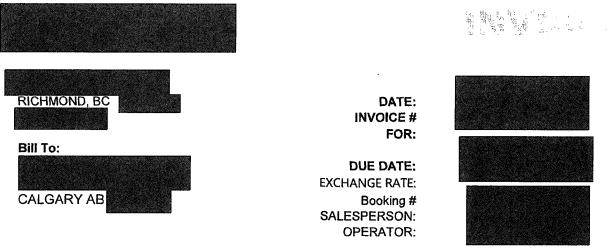






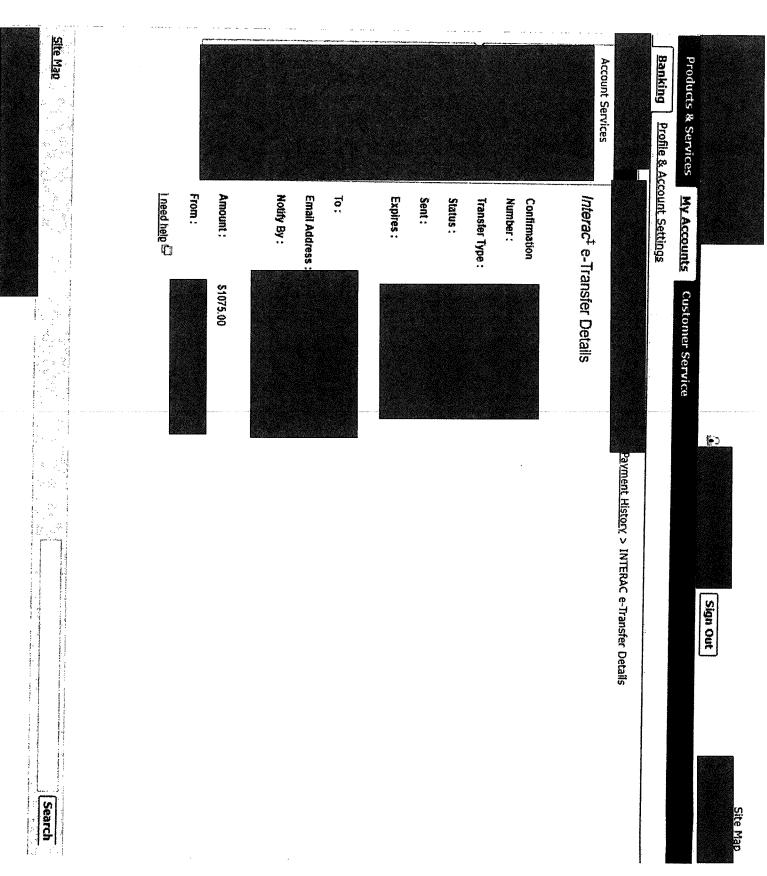
BILL OF LADING (2) Shipper / Exporter 5) Document No 6) Export References CALGARY AB (3) Consignee (complete name and address) dress/FMC #\ RICHMOND, BC TAICHUNG CITY TAIWAN (4) Notify Party (complete name and address) (8) Point and Country of Origin (for the Merchant's reference only) CANADA (9) Also Notify Party (complete name and address) TAICHUNG CITY TAIWAN (R.O.C.) 13) Place of Receipt/Date VANCOUVER, BC (12) Pre-carriage by (10) Onward inland Routing/Export instructions (which are contracted separately by Merchants entirely for their own account and risk) (14) Ocean Vessel/Vov. No (15) Pert of Loading VANCOUVER, BC (16) Port of Discharge, TAIWAN TAIPEI, TAIWAN Particulars furnished by the Merchant (18) Container No. And Seal No. Marks & Nos. (19) Quantity And Kind of Packages (21) Measurement (M³) Gross Weight (KGS) (20) Description of Goods PART OF 1X40'HC TOTAL: 1 UNIT 5,291.088 LBS 2,400.000 KGS 353.1467 CFT 10.0000 CBM 2019 PRE-PAID "OCEAN PREIGHT PREPAID" SHIPPER'S LOAD & COUNT FREIGHT 1 UNIT SAY TOTAL: PART OF 1 X 40H ONLY (22) TOTAL NUMBER OF CONTAINERS OR PACKAGES (IN WORDS) (24) FREIGHT & CHARGES Revenue Tons Rate (25) B/L NO. (27) Number of Original B(s)/L THREE (3) (29) Prepaid at VANCOUVER, BC (30) Collect at (28) Place of B(s)/L Issue/Da VANCOUVER, BC (31) Exchange Rate (32) Exchange Rate 33) Laden on Board VANCOUVER, BC

FORM NO. DOC-J-005-02



| DESCRIPTION | | AMOUNT CAD | AMOUNT USD |
|---|--------------------|------------|------------|
| PART OF 40' CONTAINER FROM VANCOUVER TO T | AIPEI, TAIWAN | | \$975.00 |
| SERVICE INCLUDING | | | |
| O/F,DRAYAGE, LOADING, EXPORT CLEARANCE, D | RAIN, 1 SET OF MBL | | |
| | | | |
| 2019 | | | |
| · | | | |
| OCEAN FREIGHT INCRASE AS SERVICE I | REQUIRMENT | | \$100.00 |
| | | | |
| | | | |
| SUB TOTAL BEFORE TAX | | \$0.00 | \$1,075.00 |
| PST 7% | | \$0.00 | \$0.00 |
| GST/HST 5% # | | \$0.00 | \$0.00 |
| | C/C EXTRA 2.5% | \$0.00 | \$0.00 |
| 29% per month on all overdue accounts. | TOTAL AMOUNT | \$0.00 | \$1,075.00 |
| 20 % per mondi on an overdue accounts. | OR TOTAL CAD | | N/A |
| | PAID AMOUNT | \$0.00 | \$0.00 |
| | BALANCE | \$0.00 | \$1,075.00 |

THANK YOU FOR YOUR BUSINESS!



DOC-00001262

| Air make rosmon | TOTAL VOLUME | + | Quantity | ut L'OSILIOII | Front | 4 | 1991.c.c | | 241HP/ | Inline-Four |
|---------------------------|---------------|--|----------------|------------------|--------------------------------------|--|--|--|--------------|--|
| 3 | Sure ruel | ngu i | | D | I-mailing | Number of Culindar | ٦- | May Horsenower | May Ho | Engine Type |
| • |] | 11:17 | | | | | 1/2/203/40R20 | Final | 073164 | 1000 1711 |
| 66.0 Liter | īe . | Gasoline | | | | | Rear Axle Group | Re | e Group | Front Axle Group |
| Fuel Tank Capacity | ype | Energy Type | ations | es/Specific | Number of Spare Tires/Specifications | Number | specifications | Number of Axles/Number of Tires/Specifications | of Axles/N | Number |
| | | 5 | | | 1 | 1797.0 | | 817.0 | | 980.0 |
| Standing Passenger Number | Standır | Number of Seats | Z E |)aa (kg) | Venicie Load (kg) | (kg) | | Weight (kg) | ļ <u>.</u> | Weight (kg) |
| | | | | | Valida | | \dashv | ar Avla Graum En | | Front Avia Em |
| Effective Load Capacity | Effect | rame | Inner Frame | | e Size | Outer Frame Size | Vheels | Rear Wheels | eels | Front wheels |
| | | Cargo noin Difficusion | PIOL OF | Car | | | | | | 1 |
| | | Vimension | E E | Core | | | | read | = | |
| Furthest Wheelbase | | Wheelbase (cm) | | ng (cm) | Rear Overhang (cm) | Full Height (cm) Re | Full H | Full Width (cm) | | Full Length (cm) |
| | | | ns | cificatio | le Type Spe | Basic Information of Vehicle Type Specifications | Basic Inf | | | |
| Type: | Brand and | em-Maker's Brand and Type: | uel Syste | re Gas F | High-Pressure Gas Fuel System- | I | ssories | Vehicle Body Type and Its Additional Accessories | ype and Its | Vehicle Body T |
| (g): | oupling (k | Approved Total Weight for the Vehicle Coupling (kg): | ght for t | otal Wei | pproved To | A | g): | Approved Load for the Rear Axle Group (kg): | for the Rea | Approved Load |
| | g): | Approved Total Weight for the Vehicle (kg): | ght for t | otal Wei | pproved To | A | (g): | nt Axle Group (I | for the Fron | Approved Load for the Front Axle Group (kg): |
| < β | Uni-Axle | Axle Group Pattern: Front Uni-Axle Rear Uni-Axle | Front U | Pattern: | xle Group | A | | | | Chassis Type: |
| | | | | del: | Vehicle Model: | \ \ | | ıntry: | uilding Cor | Vehicle Body-Building Country: |
| | | itry: | ng Coun | ufacturi | Chassis-Manufacturing Country: | 0 | | untry: | cturing Co | Vehicle-Manufacturing Country: |
| | | Brand: | facturer | y Manui | Vehicle Body Manufacturer Brand: | | | tory: | uilding Fac | Vehicle Body-Building Factory: |
| | | d: | er's Bran | ufacture | Chassis Manufacturer's Brand: | C | | | cturer: | Chassis Manufacturer: |
| | | ıd: | er's Bran | nufacture | Vehicle Manufacturer's Brand: | V | | | cturer: | Vehicle Manufacturer |
| | | | er: | y Numb | Vehicle Body Number: | | | | Number: | Vehicle Engine Number: |
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| | CHINA. | Calling Constitution | \$ | 1 | | | (Date) | |) | \ |
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Detailed List for Vehicle Safety Certification of Vehicle Type (Vehicles in Small Number)

| | 20 | 19 | 18 | 17 | 16 | 15 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | Order Number |
|--|----|----|----|-----------|----|----|----|----|--|--|--|--|--|---|---|--|--|---|---|-----------------------------|
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| and corre translation the best of | | | | | | | | | Company of the Control of the Contro | | annua an | | | | | | | | | Vehicle Body Number |
| increby certify that this is a true and correct English translation /-abridged translation of the attached Chinese document to the best of my knowledge and ability. (Date) Certified Translator, B.C. Canada | | | | | | | | | | A STATE OF THE STA | | A STATE OF THE STA | — 1,11 — 1,111 — 1,111 — 1,111 — 1,111 — 1,111 — 1,111 — 1,111 — 1,111 — 1,111 — 1,111 — 1,111 — 1,111 — 1,111 | | | ************************************** | · Company and comp | | | Vehicle Engine Number |
| υ (μ. σ) | | | | | | | | | | | | | | | | | | | | Remark |

This is **Exhibit** "£" referred to in the affidavit of **MICHELLE LEE** affirmed before me at Victoria, British Columbia this **22** day of March, 2021.

| OSTABLOTO |
|--|
| A Commissioner for taking affidavits in British Columbia |

Ministry of Finance

BRIEFING DOCUMENT

| То: | Honourable Carole James Minister of Finance and Deputy Premier | Date Requested: April 3, 2019 Date Required: April 5, 2019 | | | | | |
|--|---|---|--|--|--|--|--|
| Initiated by Ministry Contact: | : Jordan Goss Assistant Deputy Minister Revenue Division Michelle Lee Executive Director, Consumer Taxation Programs | Date Prepared: April 5, 2019 Phone Number: 778 698-9609 Email: Michelle.Lee@gov.bc.ca Cliff #: 380715 (X-ref. 379074) | | | | | |
| TITLE: PST Refunds on Vehicles Exported from BC | | | | | | | |
| (X) FOR INFORMATION | | | | | | | |
| COMMENTS: High-end vehicles are being purchased by individuals and resold to vehicle dealers and other businesses for the purpose of exporting the vehicles. The Ministry of Finance processes provincial sales tax (PST) refund claims from the individuals. Information about this practice was provided to Dr. Peter German in relation to his work on money laundering. While the large volumes of PST refund claims for PST paid on luxury vehicles | | | | | | | |
| purchased, re | esold and exported has resulted i | n a significant workload for the ministry in not included specific evidence of criminal | | | | | |
| Executive Director a | approval: ADM approva | | | | | | |

DATE PREPARED: April 5, 2019

TITLE: PST Refunds on Vehicles Exported from BC

ISSUE: Refund of PST Paid on Vehicles Exported from BC.

BACKGROUND:

Under the *Provincial Sales Tax Act* (PSTA), there are a number of refunds available in respect of vehicles. Two such refunds that are used by purchasers of vehicles that are subsequently sold are outlined below.

Refund Provisions

Motor Vehicle Purchased and Resold Within 7 days

The PSTA allows for a refund where a person has purchased a motor vehicle at a sale in BC and resold it within 7 days after the date on which the motor vehicle was purchased.

Goods Purchased For the Sole Purpose of Resale

The PSTA also provides a refund where tax was paid in a circumstance in which there was no legal obligation to pay the tax, but the purchaser failed to supply an exemption certificate or PST registration number at the time of purchase.

There is no legal obligation to pay PST if the vehicle has been purchased solely for the purpose of resale. However, in order to avoid paying tax at the time of purchase, the purchaser must provide an exemption certificate or a PST registration number. If the exemption certificate or PST registration number is not provided, the purchaser must pay the tax but can receive a refund if they can provide evidence that the vehicle was purchased solely for resale and they made no use of the vehicle for any other purpose.

The ability to claim a refund on a vehicle resold within 7 days and on a vehicle that was purchased solely for the purpose of resale also existed under the *Social Service Tax Act* (SSTA) (the act that imposed the PST prior to the implementation of the harmonized sales tax in 2010).

Prior to 2014, these refund provisions were rarely used to refund tax on vehicles and as such, there was no specific refund code created to track these refunds under the SSTA or during the first year of the reimplemented PST under the PSTA.

However, in 2014, the ministry identified a number of refunds being claimed in respect of high-end vehicles being purchased by individuals and resold to vehicle dealers and other businesses for the purpose of exporting the vehicles. A refund code was then created so these refunds have been tracked since 2014.

It is the understanding of the ministry that manufacturers of high-end vehicles generally prohibit their dealerships from selling new vehicles to unauthorized resellers. Therefore, unauthorized resellers wishing to acquire high-end vehicles for export are paying individuals 2 to purchase the vehicles from the dealerships and sell them to the reseller. These individuals pay for the vehicle with funds from the reseller (including in the form of cheque or bank draft) so it does not appear to the ministry that the dealerships themselves are concerned about selling vehicles ultimately to an unauthorized reseller. And while the resale and/or export of the vehicle may be contrary to the purchase agreement, it is not generally in contravention of the law

The practice of individuals being paid to purchase high-end vehicles for resale to unauthorized resellers and applying for a refund of the PST grew significantly in 2016 and has remained a primary source of incoming refund claims since then. The breakdown of the number of claims and the total values of the refunds paid are included below.

Number of Motor Vehicle Resale Refund Claims Processed by Calendar Year

| <u>Calendar Year</u> | # of Claims* | Total \$ Refunded | Net Increase (Decrease) # of Claims |
|----------------------|--------------|-------------------|---|
| 2014 | 734 | \$4,787,722.24 | 698 |
| 2015 | 752 | \$5,105,261.57 | 18 |
| 2016 | 3,674 | \$22,474,707.89 | 2,922 |
| 2017 | 3,691 | \$23,701,757.99 | 17 |
| 2018 | 4,452 | \$28,508,119.22 | 761 |
| 2019 (YTD Feb 19) | 216 | \$1,965,934 | , |

^{*}number of claims completed under MV Resale classification. Claims processed prior to the development of the MV Resale classification have not been captured in this table (claims not captured are minimal when compared to the number of claims processed in more recent years).

Over 99% of these refund claims are for less than \$50,000 in tax with the median being around \$7,800 or so. Of the few refunds paid that exceed \$50,000, all are for refund applications including multiple vehicles, except for one. As the PST rate on vehicles purchased from a dealership could be 7% - 10%, $15\%^3$ or $20\%^4$ depending on the

¹ Not authorized to sell the specific brand of new vehicle.

² In one incident, an advertisement for individuals to do this work was seen and the amount being offered to individuals was \$1100.

³ As of April 1, 2018.

⁴ As of April 1, 2018.

purchase price of the vehicle, it is not possible to determine the purchase price of the vehicles being purchased from the refund amounts paid.

Examples of the commonly seen types of vehicles being resold for export include, Mercedes-Benz, Land Rover, Range Rover, BMW, Audi, Porsche, Ford F150, Toyota Sienna, Maserati and Lamborghini. The most popular being Mercedes-Benz, Land Rover and Range Rover.

In processing these refunds over the past 5 years, a number of observations have been made. Resellers are regularly undertaking the practice of using individuals to purchase vehicles for the ultimate purpose of exporting them. As a result, the names of the same resellers are showing up on multiple transactions. Because the resellers are providing the funds to pay for the vehicle, including the PST, the address to which the PST refund cheques are being sent is often that of the reseller even though the cheques themselves are made out in the name of the individual purchasers. From a PST refund perspective, neither of these observations are problematic or off-side of the criteria for receiving refunds.

In applying for refunds, the individuals often struggle with the required documentation necessary to provide evidence that the criteria for the refund. As there are many repeat resellers involved in these transactions, they are now helping the individuals complete the refund applications and provide the necessary documentation, reducing the inconsistencies significantly. However, the ministry has identified some cases where the vehicle transfer form appears to have been altered (e.g., the date of transfer changed to be within the 7 days required for a refund). The ministry does follow up with the refund applicant in these cases and depending on the findings may deny the refund claim.

In cases where the refund application includes documentation on the export of the vehicle, it has been observed that the documentation is somewhat generic. However, the test for paying a refund does not generally require the ministry to be satisfied that the vehicle was exported so the export documentation is not reviewed in detail. That said, it is not believed that the vehicles have remained in the province. The vehicles are being purchased at the retail selling price so there is no real potential for profit if the vehicles are resold into the Canadian market.

As the individuals purchasing the vehicles are being paid to do so and income tax is payable on these amounts, names and addresses of the purchasers and amounts of the refunds these purchasers was shared with the Income Taxation Branch. In addition, where information on the vehicle reseller is known, this is also shared with the Income Taxation Branch. Nothing further has been done with this information yet.

Information Shared with Dr. Peter German

In December 2018, as part of the Income Taxation Branch's (ITB's) regular Joint Compliance Initiative (JCI) meetings, they met with the Investigations Units of CRA and

the Ministry of Finance, the Office of the Superintendent of Real Estate (OSRE), BC Gaming Policy Enforcement, and Property Taxation Branch. At this meeting it was

identified that not only could there be an income tax compliance issue with motor vehicle resale transactions, but there could be an element of money-laundering involved as well.

As OSRE was already in contact with Dr. Peter German, OSRE asked ITB if they would speak to Dr. German or his colleagues about the motor vehicle resale refund claims. In January 2019, there was an introductory meeting with Dr. Peter German and representatives of the Ministry of Finance. The meeting was to discuss Dr. Peter German's recent project to investigate money laundering in BC. During this meeting, high level information was shared by the ministry about the approximate number of motor vehicle resale claims processed and paid in recent calendar years, and the increasing volume of applications received which have required the ministry to hire additional resources to manage the inventory of applications received. In addition, the observations identified above were shared. Due to confidentiality provisions of the PSTA, specific information on claimants and the resellers could not be provided.

And while there was some discussion of legislative changes that might curtail the practice of unauthorized resellers using individuals to purchase vehicles, changes have not been explored fully with Legal Services Branch or Tax Policy Branch.

Other Types of Transactions

The ministry does see similar practices with electronics and cell phones where individual purchasers are buying them for resale (to unauthorized resellers) and claiming refunds. In part, it is understood that this practice is also a result of manufacturers or dealerships prohibiting sales to unauthorized resellers. The profit margins are not as large as on vehicles but it is a similar practice.