

This is Affidavit No. 1 of Michelle Lee
made in this matter on March 22, 2021

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.

9. 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;
- b. 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

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



BRITISH
COLUMBIA

Ministry of
Finance

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

1. 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.
2. 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.
3. 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.

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.

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.
6. 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.
7. 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.
8. 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
<input type="checkbox"/> Application is in the legal name of the applicant.	1
<input type="checkbox"/> Address is the complete mailing address of the applicant.	4
<input type="checkbox"/> Total refund amount is provided.	6
<input type="checkbox"/> Transaction date is provided.	7
<input type="checkbox"/> Reason for refund is provided. If "Other", a full explanation is provided.	9
<input type="checkbox"/> Required documents are attached.	9
<input type="checkbox"/> Signed by an authorized signing authority.	10

BRITISH
COLUMBIAMinistry of
FinanceMailing 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 Govt, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

PART A – APPLICANT INFORMATION

1 FULL LEGAL NAME

2 BUSINESS NUMBER (if applicable)

3 PST NUMBER (if applicable)

4 MAILING ADDRESS

PST

CITY

PROVINCE

POSTAL CODE

5 CONTACT NAME

CONTACT TELEPHONE NUMBER

()

PART B – AUTHORIZATION OF A THIRD PARTY REPRESENTATIVE

Complete this section if you authorize the ministry to discuss your refund application with a third party representative (such as an external accountant, bookkeeper or consultant).

NAME OF REPRESENTATIVE (individual and/or firm)

TELEPHONE NUMBER

()

PART C – EMAIL AUTHORIZATION

If you authorize the ministry to communicate with you or your third party representative by email, enter the email address below. Although we will take reasonable steps to protect all information once received, we cannot guarantee the absolute safety of personal information during 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

\$

8 **VEHICLE INFORMATION** – Provide a description of the vehicle for which you are claiming a refund of the PST paid (if your claim is for more than one vehicle, attach a separate sheet of paper).

VEHICLE IDENTIFICATION NUMBER (VIN)

MAKE / MODEL

YEAR

PURCHASE PRICE

\$

CONTINUE TO PAGE 4 →

PART 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 (<i>if more space is required, attach a separate sheet of paper</i>):	1, 2, 10, 11	

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.

I authorize the Ministry of Finance to exchange information with me using electronic media such as CDs or DVDs.

SIGNATURE OF SIGNING AUTHORITY

PRINT NAME OF SIGNING AUTHORITY

TITLE

DATE SIGNED
YYYY / MM / DD

X



BRITISH COLUMBIA

Ministry of Finance

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 Govt, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

PART A - APPLICANT INFORMATION

1. FULL LEGAL NAME
2. BUSINESS NUMBER (if applicable)
3. PST NUMBER (if applicable)
4. MAILING ADDRESS
5. CONTACT NAME

PART B - AUTHORIZATION OF A THIRD PARTY REPRESENTATIVE

Complete this section if you authorize the ministry to discuss your refund application with a third party representative (such as an external accountant, bookkeeper or consultant). NAME OF REPRESENTATIVE (individual and/or firm) TELEPHONE NUMBER

PART C - EMAIL AUTHORIZATION

If you authorize the ministry to communicate with you or your third party representative by email, enter the email address below. Although we will take reasonable steps to protect all information once received, we cannot guarantee the absolute safety of personal information during transmission by email. APPLICANT CONTACT EMAIL ADDRESS REPRESENTATIVE EMAIL ADDRESS

PART D - TRANSACTION INFORMATION

6. TOTAL AMOUNT OF YOUR PST REFUND CLAIM \$ 4,470.40
7. TRANSACTION DATE
8. VEHICLE INFORMATION - Provide a description of the vehicle for which you are claiming a refund of the PST paid (if your claim is for more than one vehicle, attach a separate sheet of paper). VEHICLE IDENTIFICATION NUMBER (VIN) MAKE / MODEL YEAR PURCHASE PRICE

CONTINUE 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.

[Signature] A Commissioner for taking affidavits in British Columbia

PART 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 [REDACTED]. Please refer to attached 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.



Authorize the Ministry of Finance to exchange information with me using electronic media such as CDs or DVDs.

SIG

X

FIN

Seller Identification (the "Seller")

MOTOR VEHICLE PURCHASE AGREEMENT (the Agreement)



Buyer Identification (the "Buyer")

Customer DMS

Seller's Contract #

Form fields for Name, Address, City, State, Postal Code, Phone, Fax, and E-mail address.

Vehicle Information section including Year, Make, Series & Model, Colour, and various checkboxes for vehicle status.

Table with columns for Description and Amount, listing items like Price of Vehicle, Freight & PDI, Documentation Fee, etc.

Trade-In Information section including Year, Make, Series & Model, Colour, and checkboxes for trade-in status.

Table with columns for Description and Amount, listing items like GST on purchase price, PST on purchase price, etc.

Legal and Signature section containing terms and conditions, date, and signature lines for Seller and Buyer.

Financing Conditions section with checkboxes for financing arrangements and interest rate details.

NOMINEE AGREEMENT

Between [redacted] a corporation incorporated under the laws of the [redacted] hereinafter called the "EXPORTER")

And

[redacted]
of the city of Vancouver in the province BC
(hereinafter called the "NOMINEE")

WHERE EXPORTER is a wholesale dealer dealing in new motor vehicles, wholesale vehicles which EXPORTER purchases from authorized dealers for such products and sells 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 Nominee

The parties hereto agree that from time to time EXPORTER shall have the right to purchase motor vehicle 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 agreed 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 attorney to execute any and all documents, cheque or filings 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 Nominee

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: [redacted]

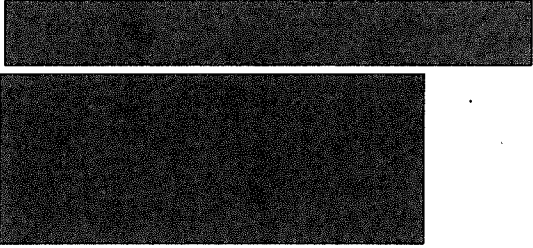
Nominee: [redacted]

Per: [redacted]

Vehicle Make: [redacted]

Vehicle Model: 2018 [redacted]

VIN#: [redacted]



INVOICE

INVOICE #	DATE
[REDACTED]	[REDACTED]
CUSTOMER ID	TERMS
[REDACTED]	[REDACTED]

BILL TO
[REDACTED]

SHIP TO
[REDACTED]

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
[REDACTED]			
[REDACTED]			
2018 VIN# [REDACTED]	1	CA\$59,000.00	CA\$59,000.00
[REDACTED]			-
[REDACTED]			-
[REDACTED]			-
[REDACTED]			-
[REDACTED]			-
[REDACTED]			-
HST is ZERO rated for EXPORT		HST@0%	CA\$0.00
	TOTAL		[REDACTED]

Business no. / N° d'entreprise: [REDACTED] Licence: [REDACTED] Authorization ID: [REDACTED] Form ID - N° formulaire: [REDACTED]

3. Exporter information (includes non-resident) - Renseignements sur l'exportateur (y compris les non-résidents)
 Name - Nom: [REDACTED]
 No. and street - N° et rue: [REDACTED] City - Ville: [REDACTED] Province/state/country - Province/État/pays: [REDACTED] Postal/Zip code - Code postal/ZIP: [REDACTED]

4. No. and street - N° et rue: [REDACTED] City - Ville: [REDACTED] Province/state/country - Province/État/pays: [REDACTED] Postal/Zip code - Code postal/ZIP: [REDACTED]

5. Country of final destination - Pays de destination finale: [REDACTED] 9(a) Customs proof of report no. - N° de la preuve de déclaration des douanes: [REDACTED]

6. Name of exporting carrier, freight forwarder, or consolidator - Nom du transporteur, du transitaire ou du groupéur de marchandises à exporter: [REDACTED]

7. Transportation document no. - N° du document de transport: [REDACTED]

8. Mode of transport from place of exit - Mode de transport à partir du lieu de sortie
 Highway / Routier Rail / Ferroviaire Marine / Maritime Air / Aérien
 Other (specify) - Autre (Précisez): [REDACTED] 9(b) Goods inspected by customs - Marchandises inspectées par les douanes: [REDACTED] Yes / Oui

10. Vessel name (if applicable) - Nom du bateau (s'il y a lieu): [REDACTED] 11. Date of export (yyyy/mm/dd) - Date d'exportation (aaaa/mm/jj): [REDACTED]

12. No. packages - Nbre de colis: 1 Type of packages - Genre de colis: UNIT 13. Place of exit - Bureau de sortie: [REDACTED]

16. Origin - Origine	17. Item description - Description d'article	18. HS Commodity Code - Code de marchandises du SH	19. Qty and unit of measure - Qté et unité de mesure	20. Value F.O.B. place of exit - Valeur f.à.b. bureau de sortie
Country - Pays: [REDACTED] Province: [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

21. Currency used for declared value - Devise de la valeur déclarée: Canadian Dollar
 22. Gross weight - Poids brut: [REDACTED] 23. Total value F.O.B. place of exit - Valeur totale f.à.b. bureau de sortie: [REDACTED]

24. Freight charges to place of exit, estimated if unknown (included in field 20) - Frais de transport jusqu'au bureau de sortie, estimatifs si inconnus (compris dans le champ 20): \$ 0.00
 25. If goods are not sold, state reason for export (if applicable). If a lease or rental, state period. - Si les marchandises ne sont pas vendues, motivez l'exportation (s'il y a lieu). S'il s'agit d'une location ou d'un bail, précisez la période.

26. Customs service provider information (if applicable) - Renseignements sur le fournisseur de services douaniers (s'il y a lieu)
 Name - Nom: [REDACTED] Area code and tel. no. - Indicateur régional et n° de tél.: [REDACTED] Authorization ID - N° d'autorisation: [REDACTED]
 No. and street - N° et rue: [REDACTED] City - Ville: [REDACTED] Province/state/country - Province/État/pays: [REDACTED] Postal/Zip code - Code postal/ZIP: [REDACTED]

27. I hereby certify that the information given above and on the continuation sheet(s), if any, is true and complete. Je certifie que les renseignements inscrits ci-dessus et sur les feuilles supplémentaires, s'il en est, sont exacts et complets.
 Name of person responsible for completion - Nom de la personne responsable de remplir le formulaire: [REDACTED]
 No. and street - N° et rue: [REDACTED] City - Ville: [REDACTED] Province/state - Province/État: [REDACTED] Postal/Zip code - Code postal/ZIP: [REDACTED]
 Area code and tel. no. - Indicateur régional et n° de tél.: [REDACTED] Signature: [REDACTED] Date: [REDACTED]
 Exporter / Exportateur Other / Autre

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

PROTECTED INFORMATION / RENSEIGNEMENTS PROTÉGÉS **B**
Page 2 of 2 / 2 de 2

Business no. 1. N° d'entreprise	
------------------------------------	--

Additional Information - Renseignements additionnels	
2. Export permit, licence or certificate no. (if applicable) - N° du permis, du certificat ou de la licence d'exportation (s'il y a lieu)	12. Container no. - N° 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) - N° 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 other government departments to enforce Canadian laws. Details are available in the Treasury Board of Canada publication called Info Source. Info Source is available at public libraries, government public reading rooms, and on the Internet at: <http://infosource.gc.ca>

Les renseignements fournis dans cette déclaration serviront à des fins de contrôle douanier et pourront être partagés avec d'autres ministères afin de faire respecter les lois canadiennes. Vous trouverez des détails à ce sujet dans la publication du Conseil du Trésor du Canada, Info Source. Info Source est disponible dans les bibliothèques publiques, les salles de lecture publiques du gouvernement et sur Internet à <http://infosource.gc.ca>

For information on how to report exports and how to code export commodities, contact:

➤ International Trade Unit,
Operations and Integration Division, Statistics Canada
Tel: (613) 951-6291 or 1-800-257-2434
Fax: (613) 951-6823 or 1-888-269-5305
E-Mail: export@statcan.gc.ca

For statistical information, contact:

➤ Marketing and Client Services Section
International Trade Division, Statistics Canada
Tel: (613) 951-9647 or 1-800-294-5583
E-Mail: trade@statcan.gc.ca

For information on exports refer to D20-1-1 or contact:

➤ Tel: 1-800-461-9999
From outside Canada
Tel: (204) 983-3500 or (506) 636-5064 or
visit the CBSA web site at www.cbsa.gc.ca
E-mail: exports@cbsa-asfc.gc.ca

Pour des renseignements sur la façon de déclarer vos exportations et sur la codification des marchandises exportées, communiquez avec:

➤ Unité de Commerce International;
Division des opérations et de l'intégration, Statistique Canada
Tél: (613) 951-6291 ou 1-800-257-2434;
Télécopieur: (613) 951-6823 ou 1-888-269-5305
Courriel: export@statcan.gc.ca

Pour des renseignements statistiques, communiquez avec:

➤ Section de Marketing et Services à la clientèle
Division du commerce international, Statistique Canada
Tél.: (613) 951-9647 or 1-800-294-5583
Courriel: commerce@statcan.gc.ca

Pour des renseignements sur les exportations, voir le D20-1-1 ou communiquer avec:

➤ Tél: 1-800-959-2036
De l'extérieur du Canada
Tél: (204) 983-3700 ou (506) 636-5067 ou, visitez
le site web de l'ASFC sur: www.asfc.gc.ca
Courriel: export@cbsa-asfc.gc.ca

BILL OF LADING

ORIGINAL

Shipper: [Redacted]		Document No.: [Redacted]	Bill of Lading No.: [Redacted]
Consignee: [Redacted]		ORIGINAL	Forwarding Agent: [Redacted]
Notify Party: [Redacted]			For Delivery Please Apply To: [Redacted]
Pre-carriage by: [Redacted]	Place of Receipt: [Redacted]	Export References: [Redacted]	No of Original BL: [Redacted]
Vessel/Voyage: [Redacted]	Port of Loading: [Redacted]	Point and Country of Origin: [Redacted]	
Port of Discharge: [Redacted]	Place of Delivery: [Redacted]	Onward Inland Routing: [Redacted]	
Fmc No.: [Redacted]			

Container & Seal Number Marks & Numbers	No of Pkgs:	Description of Package and Goods	Gross Weight	Measurement
[Redacted]				

FREIGHT AND CHARGES:

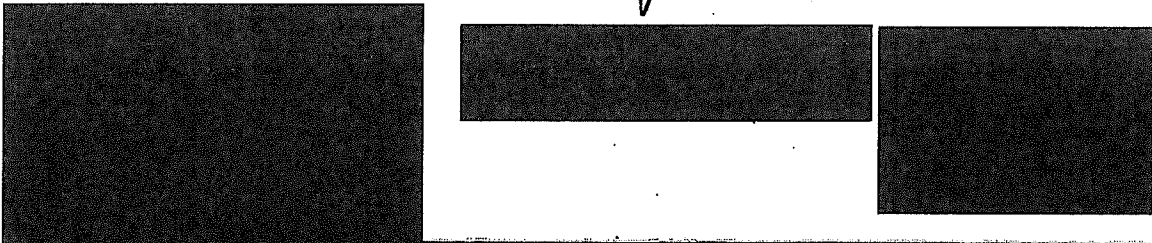
Ocean Freight:
 Prepaid Collect
 Destination Terminal & Handling:
 Prepaid Collect

Excess Value Declaration: Refer to clause 4(4) (B) + (C) on reverse side.

RECEIVED by the Carrier the Goods as specified above in apparent good order and condition unless otherwise stated, to be transported to such place as agreed, authorized or permitted therein and subject to all the terms and conditions appearing on the front and reverse of this Bill of Lading to which the merchant agrees by accepting this Bill of Lading, any local privileges and customs notwithstanding.
 The particulars given above as stated by the shipper and the weight, measure, quantity, condition, contents and value of the Goods are unknown to the Carrier.
 IN WITNESS whereof 3 (three) Bills of Lading all of the same tenor and date have been signed, one of each being accomplished, the others to stand void. Executed by the Carrier one (1) original Bill of Lading surrendered duly endorsed in exchange for the goods or bill of lading.

[Redacted Signature]

13
Freight Invoice



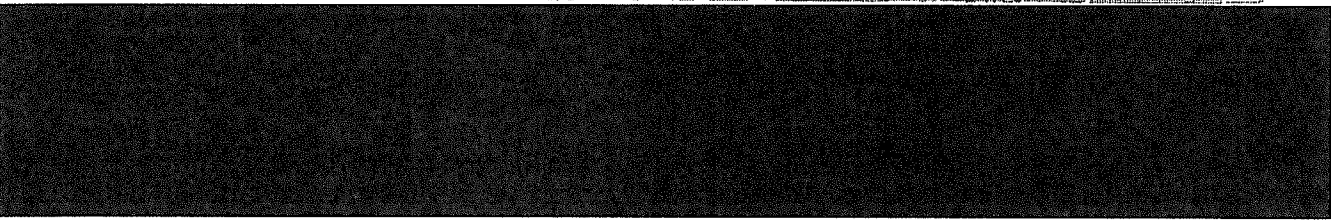
INVOICE

Customer: [Redacted]

Date: [Redacted]
Invoice No.: [Redacted]
File: [Redacted]
Shipper Ref. No.: [Redacted]
Sales Person: [Redacted]

<p>House Bill of Lading No.: [Redacted]</p> <p>Vessel/Voyage: [Redacted]</p> <p>Port of Loading: [Redacted]</p> <p>Port of Discharge: [Redacted]</p> <p>Shipment Description: [Redacted]</p>	<p>Shipper: [Redacted]</p> <p>Consignee: [Redacted]</p> <p>Sailing Date: [Redacted]</p> <p>Arrival Date: [Redacted]</p>
---	---

Description of Charges	Quantity	UOM	Rate	Curr	Amount
OCEAN FREIGHT CHARGES US 2000/2	1.00	FLT	1,280.00	CDN	1,280.00
Sub-Total					1,280.00
TOTAL					1,280.00 CDN



Proof of Payment

Pay to the Order of: [Redacted]

Transt: Serial No. [Redacted]

DATE [Redacted]

\$ 62,144.40

*****40/100 Canadian Dollars*****

Authorized Signature required for amounts over CAD \$5,000.00

Re: [Redacted]

Important!

- Handle original draft with care; unlike a cheque, a stop payment cannot be lodged on a draft.
- To reduce the risk of a draft being lost, please consider using registered mail or courier.
- To replace a lost or stolen draft, additional security may be required, at a cost to the requester.
- Do not destroy original draft and customer's record of draft purchased.

Receipt Only - Non Negotiable

Receipt valid for presentation in event of original lost.

8/9/2019



Status: Deposited

Date Sent
From Account
Amount
Recipient
Message
Confirmation #

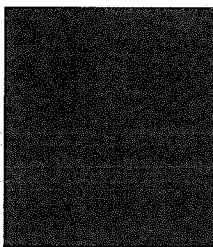


Status History

Initiated
Sent

Security Question Answered

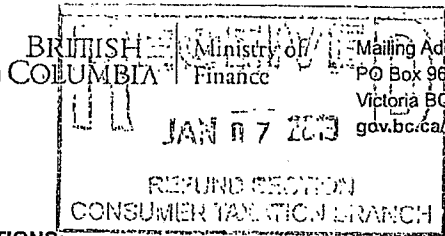
Deposited



[Back](#)



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).

PART A - APPLICANT INFORMATION

1 FULL LEGAL NAME [REDACTED]

2 BUSINESS NUMBER (if applicable) [REDACTED] 3 PST NUMBER (if applicable) [REDACTED]

4 MAILING ADDRESS [REDACTED] PST CITY: Victoria PROVINCE: BC POSTAL CODE: [REDACTED]

5 CONTACT NAME [REDACTED] CONTACT TELEPHONE NUMBER [REDACTED]

PART B - AUTHORIZATION OF A THIRD PARTY REPRESENTATIVE

Complete this section if you authorize the ministry to discuss your refund application with a third party representative (such as an external accountant, bookkeeper or consultant).

NAME OF REPRESENTATIVE (individual and/or firm) [REDACTED] TELEPHONE NUMBER [REDACTED]

PART C - EMAIL AUTHORIZATION

If you authorize the ministry to communicate with you or your third party representative by email, enter the email address below. Although we will take reasonable steps to protect all information once received, we cannot guarantee the absolute safety of personal information during transmission by email.

APPLICANT CONTACT EMAIL ADDRESS [REDACTED] REPRESENTATIVE EMAIL ADDRESS [REDACTED]

PART D - TRANSACTION INFORMATION

6 TOTAL AMOUNT OF YOUR PST REFUND CLAIM: \$ 4,468.00 7 TRANSACTION DATE: [REDACTED] YYYY/MM/DD

8 VEHICLE INFORMATION - Provide a description of the vehicle for which you are claiming a refund of the PST paid (if your claim is for more than one vehicle, attach a separate sheet of paper).

VEHICLE IDENTIFICATION NUMBER (VIN) [REDACTED] MAKE / MODEL [REDACTED] YEAR: 2018 PURCHASE PRICE: \$ 55,850.00

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.

[Signature] A Commissioner for taking affidavits in British Columbia

PART E - REFUND REASON

<input checked="" type="checkbox"/> SUPPORTING DOCUMENTS REQUIRED TO PROCESS YOUR REFUND CLAIM	DOCUMENTS TO ATTACH <small>(see Pages 1 and 2 for explanation of documentation)</small>	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. <i>(if more space is required, attach a separate sheet of paper)</i>	1, 2, 10, 11	84,468.00

This vehicle was purchased for export to China.

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.
- I authorize the Ministry of Finance to exchange information with me using electronic media such as CDs or DVDs.

SIGNATURE OF SIGNING AUTHORITY	PRINT NAME OF SIGNING AUTHORITY	TITLE	DATE SIGNED

Seller Identification (the "Seller")

MOTOR VEHICLE PURCHASE AGREEMENT (the Agreement)



Victoria BC GST # Dealer # Tel: Fax: E-mail address

Buyer Identification (the "Buyer") Tick this box if the buyer is under 19 years of age CUSTOMER DMS # Seller's Contract # The Buyer declares that, if an individual, he/she resides at the address provided below, or if a corporation or other business entity, the chief executive office of the corporation or entity is located at the address provided for chief executive office.

Names DL # Date Address: Chief Executive Office Address E-mail address Bus. Tel. Res. Tel. Fax

Victoria BC Postal Code Cell Tel. Fax

Description of Vehicle (the "Vehicle") Year 2018 Make A4 Series & Model of Cylinders Odometer: 90 Km Colour-ext. Blizzard Pe Colour-int. (optional) VIN # RV Coach VIN # Year Coach GVW/Campar Net Weight Offer to Purchase: The Buyer offers to purchase the New Used Damaged or Identified as follows and any additional equipment or services described in this Agreement on the following terms and subject to the following conditions: Vehicle Declarations: The following statements are true to the best of knowledge and belief

PURCHASE PRICE CALCULATION Price of Vehicle \$53,545.00 Additional equipment, services or warranties Freight & PDI Truck/SUV/Van \$1,785.00 Documentation Fee \$395.00 Air Conditioning Tax Recovery \$100.00 Advance Disposal Fee \$25.00 Advertising \$0.00 Eco Fee - Trucks \$0.00 Extended Vehicle Warranty \$0.00 Administrative/Documentation fees \$0.00 BC tire advance disposal fee \$0.00 Propane equipment test \$0.00 TOTAL VEHICLE PRICE \$55,850.00 TRADE-IN ALLOWANCE \$0.00 PRICE DIFFERENCE \$55,850.00 PURCHASE PRICE GST on purchase price \$2,792.50 PST on purchase price \$4,468.00 Less manufacturer's rebate \$0.00 Disability Insurance \ Critical Illness \$0.00 Life Insurance \$0.00 PURCHASE PRICE WITH GST/PST \$63,110.50 Lien payout on Trade-in \$0.00 TOTAL PURCHASE PRICE \$63,110.50 PPSA fee \$0.00 AMOUNT TO FINANCE N/A

Description of Trade-in (the "Trade-in" or "Trade-in Vehicle") Year Make Series & Model # of Cylinders Odometer: Km Colour-ext. Colour-int. VIN # RV Coach VIN # Year Coach Estimated amount of lien \$0.00 Owing to Trade-in Declarations: The following statements are true to the best of knowledge and belief

Confirmation of Offer to Purchase THIS IS A LEGAL AND BINDING CONTRACT. READ THE ENTIRE DOCUMENT BEFORE YOU SIGN. The Seller agrees to and will give the Buyer a copy of this Agreement and the Buyer accepts and agrees to the terms and conditions of this Agreement. 1. The Buyer acknowledges that this Agreement does not become binding on the parties until accepted and signed by an authorized representative of the Seller and that salespersons do not have the authority to accept an agreement on behalf of the Seller. 2. The Buyer declares that he/she has inspected the vehicle and is satisfied with its purchase and agrees to the terms of this Agreement. 3. The Buyer acknowledges that the Seller will hold all right and title to the vehicle until all amounts owing to the Seller under this Agreement have been paid in full. 4. The Buyer declares that he/she is the owner of the Trade-in Vehicle or the duly authorized signatory of the owner. 5. The Buyer agrees to transfer title to the Trade-in Vehicle at such time and in such events as specified by the Seller. 6. The Buyer declares that he/she is purchasing the Vehicle primarily for (check one): a) personal use b) business use. 7. The Buyer declares that he/she has read and understands the terms of this Agreement including paragraphs 1 to 22 (see reverse).

Buyer's signature Date Seller's signature Date Personal Information: The Buyer hereby consents to the collection, use and disclosure of the Buyer's personal information by the Seller and other persons for all purposes consistent with the information described in this Agreement, and for providing information about other products and services of the Seller and such other persons. The Buyer may withdraw consent at any time upon written notice to the Seller. The Seller and the manufacturer reserve the electronic messages regarding future products or services I may receive this consent at any time. Seller's Acceptance The Seller accepts the Buyer's offer to purchase the vehicle on the terms and conditions described in this Agreement. Accepted by Dealer Signature License # Salesperson's Name License # Receipt of Agreement The Buyer acknowledges that he/she has received a copy of this Agreement which has been signed by the Seller. Buyer's initials

Cash \$500 Debit \$2,610.50 Chq \$60,000

\$63,110.50

Sales invoice to buyer: 1/2

[Redacted]

[Redacted]

Victoria, BC, Canada

DATE: [Redacted]

[Redacted]

INVOICE#: [Redacted]

T: [Redacted]

Email: [Redacted]

Bill to: [Redacted]

Quantity	Description	Unit price	Total
1x	[Redacted] VIN: [Redacted]	47,975	47,975

Total	CAD \$47,975
-------	--------------

BANK: [Redacted]
 BANK ADDRESS: [Redacted] VICTORIA BC [Redacted]
 PAYMENT TO: [Redacted]
 BUSI. ADDRESS: [Redacted] VICTORIA BC [Redacted]
 SWIFT Code/BIC: [Redacted]
 TRANSIT & ACCOUNT #: [Redacted]

Note: payment or wire transaction payable to [Redacted]
 Payment is due within 2 weeks.
 If you have any questions concerning this invoice, contact [Redacted]
 [Redacted]
 Thank you for your business

[Redacted] Sign [Redacted]

Print name: [Redacted]

Sales invoice to buyer: 2/2

[Redacted]

Victoria, BC, Canada

DATE: [Redacted]

T: [Redacted]

INVOICE#: [Redacted]

Email: [Redacted]

Bill to: [Redacted]

Quantity	Description	Unit price	Total
1x	VIN: [Redacted] BALANCE	11,932	11,932

Total	CAD \$11,932
-------	--------------

BANK: [Redacted]
 BANK ADDRESS: [Redacted] VICTORIA BC [Redacted]
 PAYMENT TO: [Redacted]
 BUSI. ADDRESS: [Redacted] VICTORIA BC [Redacted]
 SWIFT Code/BIC: [Redacted]
 TRANSIT & ACCOUNT #: [Redacted]

Note: payment or wire transaction payable to [Redacted]
 Payment is due within 2 weeks.
 If you have any questions concerning this invoice, contact [Redacted]
 [Redacted]
 Thank you for your business

[Redacted] Sign [Redacted]

Print name: [Redacted]

\$60,000 bank draft

BR-303 (REV. 0809)

MEMO

TO THE ORDER OF

PAY

REFERENCE

OFFICIAL CHEQUE

VICTORIA, BC

SIXTY THOUSAND DOLLARS

DATE Y Y Y Y M M D D

100 DOLLARS

CANADIAN DOLLARS

AMOUNT	60,000
SERVICE CHARGE	10
TOTAL	60,010

BLE

IBER COPY



VICTORIA BC

||||

PURCHASE

||||

Acct #

Exp Date

Name:

.....

*/**

.....

Card Type MC

MasterCard

Trace

Inv. #

Auth #

Total

\$2,610.50

(00) APPROVED-THANK YOU

Retain this copy for your records
Customer copy

\$500 deposit was paid in cash

\$500 cash deposit

Agency Agreement

This Agency Agreement ("Agreement") is made and effective from [redacted] to the [redacted]

BETWEEN

[redacted] a company duly incorporated under the laws of the province of British Columbia

and

[redacted] ("Agent"), an individual with driver's license # [redacted] for all vehicles ("Vehicles") purchased in Canada

Now, therefore, in consideration of the mutual agreements and covenants 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 Principal and will purchase Vehicles from a dealership in Canada on behalf of Principal by using the funds provided by Principal
- 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

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

6. GOVERNING LAW

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

7. LEGAL LIABILITY

[redacted] will take full responsibility for any legal liabilities from purchasing Vehicles

Principal

Authorized Signature

Name and Title

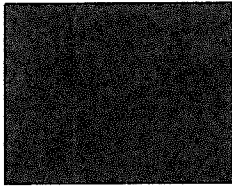
Agent

Authorized Signature

Date

BILL OF LADING
NON-NEGOTIABLE UNLESS CONSIGNED TO ORDER

Shipper: [REDACTED] VICTORIA, BRITISH COLUMBIA, [REDACTED] CANADA		Document No.: [REDACTED]	Bill of Lading No.: [REDACTED]
Consignee: [REDACTED]		[REDACTED]	Forwarding Agent: [REDACTED]
Tel: [REDACTED]			RICHMOND, BRITISH COLUMBIA, [REDACTED] CANADA Tel: [REDACTED] Fax: [REDACTED]
Notify Party: [REDACTED]		For Delivery Please Apply To: [REDACTED]	
Pre-carriage by:	Place of Receipt: Vancouver	Export References: [REDACTED]	No of Original BL: [REDACTED]
Vessel/Voyage: [REDACTED]	Port of Loading: VANCOUVER, BC	Point and Country of Origin:	
Port of Discharge: DALIAN CHINA	Place of Delivery:	Onward Inland Routing:	
Container & Seal Number Marks & Numbers	No of Pkgs	Description of Package and Goods	Gross Weight Measurement
[REDACTED]	1	40 STANDARD DRY S.L.A.C. 1 UNIT OF AUTOMOBILE	2100.00 KG 23.00 CBM
		2018 [REDACTED] VIN # [REDACTED]	2100.00 KG 23.00 CBM
Shipped on board: [REDACTED]			
TOTAL: 1 UNIT ONLY			
<div style="border: 2px solid black; padding: 5px; font-size: 24px; font-weight: bold;">TELEX RELEASE</div>			
FREIGHT AND CHARGES:		Excess Value Declaration: Refer to clause 6(4) (B) + (C) on reverse side	
Ocean Freight: Prepaid <input checked="" type="checkbox"/> Collect <input type="checkbox"/> Destination Terminal & Handling: Prepaid <input type="checkbox"/> Collect <input type="checkbox"/>		RECEIVED by the Carrier the Goods as specified above in apparent good order and condition unless otherwise stated, to be transported to such place as agreed, authorized or permitted herein and subject to all the terms and conditions appearing on the front and reverse of this Bill of Lading to which the merchant agrees by accepting this Bill of Lading, any local privileges and customs notwithstanding. The particulars given above as stated by the shipper and the weight, measure, quantity, condition, contents and value of the Goods are unknown to the Carrier. In WITNESS whereof 0 (zero) Bills of Lading all of this tenor and date have been signed, one of each being accomplished, the others to stand void. If required by the Carrier one (1) original Bill of Lading surrendered duly endorsed in exchange for the Goods or delivery order. Dated At: RICHMOND On: [REDACTED] By: [REDACTED] As Agent for the Carrier: [REDACTED]	



Richmond, B.C.

Tel: [Redacted]
 Fax: [Redacted]
 Toll Free: [Redacted]

INVOICE

Customer: [Redacted]
 VICTORIA, BRITISH COLUMBIA [Redacted]
 CANADA [Redacted]

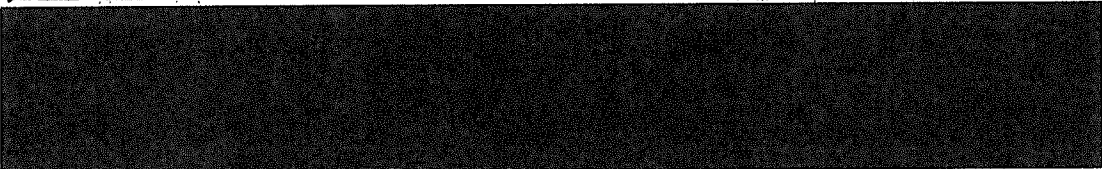
Date: [Redacted]
 Invoice No: [Redacted]

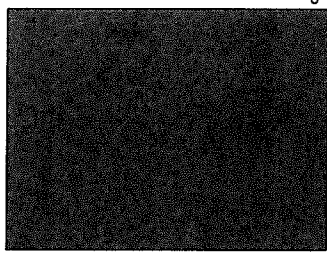
Attn: [Redacted]
 Authorized By: [Redacted]

File: [Redacted]
 Shipper Ref. No.: [Redacted]
 Sales Person: [Redacted]

House Bill of Lading No.:	[Redacted]	Shipper:	[Redacted]
Vessel/Voyage:	[Redacted]	Consignee:	[Redacted]
Port of Loading:	VANCOUVER, BC	Sailing Date:	[Redacted]
Port of Discharge:	DALIAN	Arrival Date:	TBA
Shipment Description:	40 STANDARD DRY, [Redacted] S.T.C. 1 UNIT OF AUTOMOBILE 2018 [Redacted] VIN# [Redacted] 2100 KG, 23 CBM		

Description of Charges	Quantity	UOM	Rate	Curr	Amount
OCEAN FREIGHT CHARGES (US 2000/2)	1.00	FLT	1,280.00	CDN	1,280.00
Sub-Total					1,280.00
TOTAL					1,280.00 CDN





VICTORIA BC

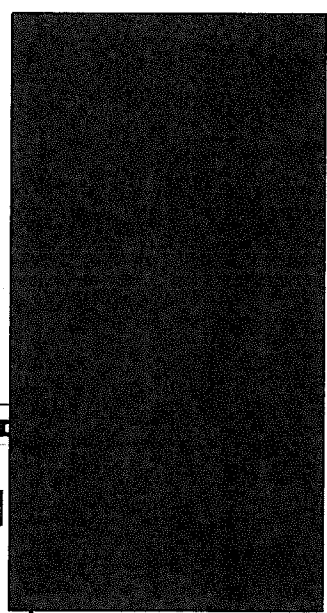
Payment of shipping invoice

PAGE 1 of 5

Statement of Account for

Chequing/Savings

	WITHDRAWALS	DEPOSITS	BALANCE
Balance Forward			
Cheque	1,280.00		



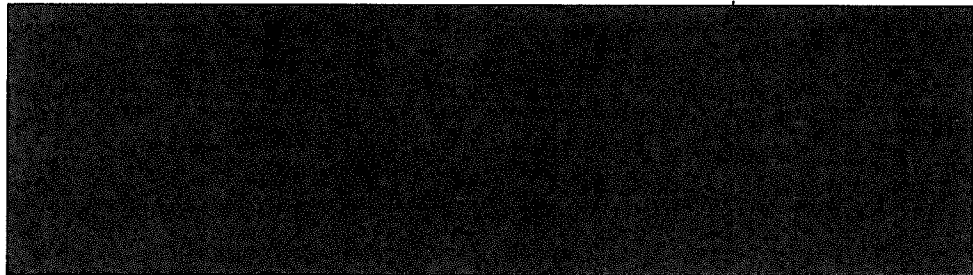
DATE: [REDACTED] V Y Y Y M M D D

PAY to the order of: [REDACTED] \$ [1280.00]

One thousand two hundred eighty

DOLLARS

FE: [REDACTED] PER: [REDACTED]



CONTINUED...



1616

中华人民共和国海关

H09180005334

货物进口证明书 (汽车、摩托车)

The Customs of the People's Republic of China
(Certificate of Importation of Cargo (Vehicle))

在下列货物表

(经海关名称)

(打横批/地区)

名称

(以打横批或地区为单位)

商品编码 H.S. code	商品名称及规格型号 Name and specifications of commodity	车辆信息 Vehicle information	数量 Quantity	备注 Remark
8703241310				

此证明仅供向海关申报办理车辆进口使用; 不作其他用途; 其中车辆信息由进口货物收货人或其代理人在向海关申报时提供

海关(印章)

海关





BRITISH COLUMBIA

Ministry of Finance

Mailing Address: PO Box 9628 Stn Prov Govt Victoria BC V8W 9N6

28

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

RECEIVED NOV 30 2018

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... 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.

PART A - APPLICANT INFORMATION

1 FULL LEGAL NAME

2 BUSINESS NUMBER (if applicable)

3 PST NUMBER (if applicable)

4 MAILING ADDRESS

PST

CITY

Delta

PROVINCE

BC

POSTAL CODE

5 CONTACT NAME

CONTACT TELEPHONE NUMBER

PART B - AUTHORIZATION OF A THIRD PARTY REPRESENTATIVE

Complete this section if you authorize the ministry to discuss your refund application with a third party representative (such as an external accountant, bookkeeper or consultant).

NAME OF REPRESENTATIVE (individual and/or firm)

TELEPHONE NUMBER

PART C - EMAIL AUTHORIZATION

If you authorize the ministry to communicate with you or your third party representative by email, enter the email address below. Although we will take reasonable steps to protect all information once received, we cannot guarantee the absolute safety of personal information during transmission by email.

APPLICANT CONTACT EMAIL ADDRESS

REPRESENTATIVE EMAIL ADDRESS

PART D - TRANSACTION INFORMATION

6 TOTAL AMOUNT OF YOUR PST REFUND CLAIM

\$ 6,641.30

7 TRANSACTION DATE

YYYY / MM / DD

8 VEHICLE INFORMATION - Provide a description of the vehicle for which you are claiming a refund of the PST paid (if your claim is for more than one vehicle, attach a separate sheet of paper).

VEHICLE IDENTIFICATION NUMBER (VIN)

MAKE / MODEL

YEAR

2019

PURCHASE PRICE

\$ 77,697.95

CONTINUE TO PAGE 4

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.

[Signature] A Commissioner for taking affidavits in British Columbia

PART 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): Exporting the vehicles as the use of this vehicles is outside of Canada	1, 2, 10, 11	6,641.30

PART F – APPLICANT CERTIFICATION

10 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.

Seller Identification (the "Seller")

MOTOR VEHICLE PURCHASE AGREEMENT (the Agreement)



Header section containing Seller and Buyer identification details, including names, addresses, phone numbers, and dealer information.

Description of Vehicle (the "Vehicle") section with fields for Year, Make, Series & Model, # of Cylinders, Odometer, Colour, and VIN.

PURCHASE PRICE CALCULATION table showing Price of Vehicle, Freight & PDI, Interior and Exterior Protection, and Extended Vehicle Warranty.

Vehicle Declarations section with numbered questions regarding vehicle suitability, registration, and damage history.

Table for Administrative/Documentation fees, BC tire advance disposal fee, and Pre-purchase equipment test.

Description of Trade-in (the "Trade-in" or "Trade-in Vehicle") section with fields for Year, Make, Series & Model, # of Cylinders, Odometer, Colour, and VIN.

Table for TOTAL VEHICLE PRICE, TRADE-IN ALLOWANCE, and PRICE DIFFERENCE.

Trade-in Declarations section with numbered questions regarding trade-in suitability, registration, and damage history.

Table for PURCHASE PRICE, GST on purchase price, PST on purchase price, Less manufacturer's rebate, Disability Insurance, and Life Insurance.

Confirmation of Offer to Purchase section with legal disclaimer and acknowledgment of terms.

Table for PURCHASE PRICE WITH GST/PST, Lien payout on Trade-in, and TOTAL PURCHASE PRICE.

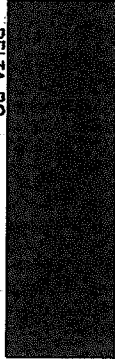
Buyer's Consent section with signature lines for Seller's Authorized Representative and Buyer.

Table for BALANCE OWING, PPSA fee, and AMOUNT TO FINANCE.

PAY TO THE ORDER OF
PAYEZ A L'ORDRE DE



DELTA, BC



DATE



EXACTLY \$75,197.95

AUTOMATIC SIGNATURE REQUIRED FOR AMOUNTS OVER \$10000 CANADIAN / SIGNATURE AUTOMATIQUE REQUISE POUR UN MONTANT EXCEDANT \$10000 \$ CANADIENS

CANADIAN DOLLARS CANADIENS

\$75,197.95

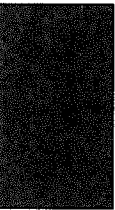
RE/DONNEUR

PURCHASER NAME

NOM DE L'ACHETEUR

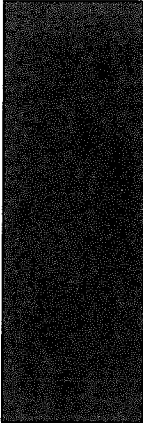
PURCHASER ADDRESS

ADRESSE DE L'ACHETEUR



CHARGES FRAIS	
TOTAL	\$50

PURCHASER'S RECEIPT - RECU DE L'ACHETEUR



SELLER	
[REDACTED] Calgary Alberta [REDACTED]	Tel: [REDACTED] GST # [REDACTED]
PURCHASER	
Phone numbers: [REDACTED] Address: [REDACTED] TAICHUNG CITY [REDACTED] TAIWAN (R.O.C.)	Date: [REDACTED] Invoice # [REDACTED] Product # [REDACTED] 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 & PAYMENT	
2019	[REDACTED]	Sale Price:	\$ 68,673.00
		GST:	\$ 0
		Total Purchase Price	\$ 68,673.00
VEHICLE IDENTIFICATION NUMBER	ODOMETER		
[REDACTED]	[REDACTED]		
LIEN INFORMATION			
0.00			
NOTE OR SPECIAL INSTRUCTIONS			

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

UNLESS OTHERWISE SPECIFIED IN THIS VEHICLE'S BUYERS GUIDE THE FOLLOWING TERMS APPLY TO THIS TRANSACTION
 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: [REDACTED]	[REDACTED]

Buying Representative Agreement

This agreement, dated [REDACTED] (name) having its principal location at [REDACTED] Delta BC [REDACTED] (address) (hereinafter referred to as the "Representative".) And [REDACTED] having its principal location at [REDACTED] Delta [REDACTED] BC (Hereinafter referred to as the "Buyer").

WHEREAS, the Buyer wishes to employ the Representative to Purchase one [REDACTED] (model) with VIN [REDACTED] (Hereinafter referred to as the "vehicle") in BC of Canada, and the Representative wishes to act on behalf of the Buyer as an independent Buying Representative.

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

[Redacted Signature]

Representative (Print name)

[Redacted Signature]

[Redacted Signature]

Date

[Redacted Signature]

Buyer (Print Name)

[Redacted Signature]

Buyer (Signature)

Director of

[Redacted Signature]

Date

BILL OF LADING

(2) Shipper / Exporter CALGARY AB		(5) Document No. [REDACTED]
(3) Consignee (complete name and address) TAICHUNG CITY (R.O.C.) TAIWAN		(6) Export References [REDACTED]
(4) Notify Party (complete name and address) TAICHUNG CITY TAIWAN (R.O.C.)		(7) Forwarding Agent Reference (Address/FMC #) RICHMOND, BC
(12) Pre-carriage by	(13) Place of Receipt/Date VANCOUVER, BC	(8) Point and Country of Origin (for the Merchant's reference only) CANADA
(14) Ocean Vessel/Voy. No. [REDACTED]	(15) Port of Loading VANCOUVER, BC	(9) Also Notify Party (complete name and address)
(16) Port of Discharge KAHSIUNG, TAIWAN	(17) Place of Delivery TAIPEI, TAIWAN	(10) Onward Inland Routing/Export Instructions (which are contracted separately by Merchants entirely for their own account and risk)

Particulars furnished by the Merchant

(18) Container No. And Seal No. Marks & Nos.	(19) Quantity And Kind of Packages	(20) Description of Goods	(21) Measurement (M ³) Gross Weight (KGS)
[REDACTED]		PART OF 1X40'HC TOTAL: 1 UNIT 2019 [REDACTED] FREIGHT PRE-PAID [REDACTED]	5,291.088 LBS 2,400.000 KGS 353.1467 CFT 10.0000 CBM
(22) TOTAL NUMBER OF CONTAINERS OR PACKAGES (IN WORDS)	SAY TOTAL: PART OF 1 X 40H ONLY		

(24) FREIGHT & CHARGES	Revenue Tons	Rate	Per	Prepaid	Collect

(25) B/L NO. [REDACTED]	(27) Number of Original B(s)/L THREE (3)	(29) Prepaid at VANCOUVER, BC	(30) Collect at
	(28) Place of B(s)/L Issue/Date VANCOUVER, BC	(31) Exchange Rate	(32) Exchange Rate
(23) [REDACTED]	(33) Laden on Board VANCOUVER, BC	[REDACTED]	

[REDACTED]

INVOICE #

RICHMOND, BC
[REDACTED]

DATE:
INVOICE #
FOR:

[REDACTED]

Bill To:

[REDACTED]
CALGARY AB [REDACTED]

DUE DATE:
EXCHANGE RATE:
Booking #
SALESPERSON:
OPERATOR:

[REDACTED]

[REDACTED]

DESCRIPTION	AMOUNT CAD	AMOUNT USD
PART OF 40' CONTAINER FROM VANCOUVER TO TAIPEI, TAIWAN SERVICE INCLUDING O/F, DRAYAGE, LOADING, EXPORT CLEARANCE, DRAIN, 1 SET OF MBL		\$975.00
2019 [REDACTED]		
OCEAN FREIGHT INCREASE AS [REDACTED] SERVICE REQUIREMENT		\$100.00
SUB TOTAL BEFORE TAX	\$0.00	\$1,075.00
PST 7%	\$0.00	\$0.00
GST/HST 5% # [REDACTED]	\$0.00	\$0.00
C/C EXTRA 2.5%	\$0.00	\$0.00
29% per month on all overdue accounts.	TOTAL AMOUNT	\$1,075.00
	OR TOTAL CAD	N/A
	PAID AMOUNT	\$0.00
	BALANCE	\$1,075.00

THANK YOU FOR YOUR BUSINESS!

Products & Services

My Accounts

Customer Service

Banking

Profile & Account Settings

Sign Out

Site Map

Payment History > INTERAC e-Transfer Details

Account Services

Interact e-Transfer Details

Confirmation

Number :

Transfer Type :

Status :

Sent :

Expires :

To :

Email Address :

Notify By :

Amount :

\$1075.00

From :

[Need help](#)

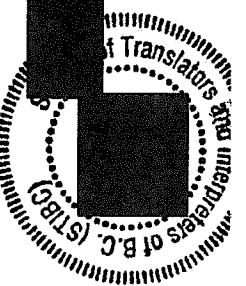
Site Map

Search

I, [redacted] hereby 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
 Ministry of Transportation and Communication
 Vehicle Safety Certification of Vehicle Type (Vehicles in Small Number)



illegible

Prepared and issued by [redacted]



Valid period: [redacted]

Applicant:	[redacted]	Vehicle Type (Category):	[redacted]
Certificate Serial Number:	[redacted]	Approval Number:	[redacted]
Vehicle Engine Number:	[redacted]	Vehicle Body Number:	[redacted]
Vehicle Manufacturer:	[redacted]	Vehicle Manufacturer's Brand:	[redacted]
Chassis Manufacturer:	[redacted]	Chassis Manufacturer's Brand:	[redacted]
Vehicle Body-Building Factory:	[redacted]	Vehicle Body Manufacturer Brand:	[redacted]
Vehicle-Manufacturing Country:	[redacted]	Chassis-Manufacturing Country:	[redacted]
Vehicle Body-Building Country:	[redacted]	Vehicle Model:	[redacted]
Chassis Type:	[redacted]	Axle Group Pattern:	Front Uni-Axle Rear Uni-Axle
Approved Load for the Front Axle Group (kg):	[redacted]	Approved Total Weight for the Vehicle (kg):	[redacted]
Approved Load for the Rear Axle Group (kg):	[redacted]	Approved Total Weight for the Vehicle Coupling (kg):	[redacted]
Vehicle Body Type and its Additional Accessories:	[redacted]	High-Pressure Gas Fuel System-Maker's Brand and Type:	[redacted]
Basic Information of Vehicle Type Specifications			
Full Length (cm)	[redacted]	Full Width (cm)	[redacted]
[redacted]	[redacted]	Full Height (cm)	[redacted]
[redacted]	[redacted]	Rear Overhang (cm)	[redacted]
[redacted]	[redacted]	Wheelbase (cm)	[redacted]
[redacted]	[redacted]	Furthest Wheelbase	[redacted]
Tread			
Front wheels	[redacted]	Rear Wheels	[redacted]
159.9	[redacted]	163.5	[redacted]
Front Axle Empty Weight (kg)	[redacted]	Rear Axle Group Empty Weight (kg)	[redacted]
980.0	[redacted]	817.0	[redacted]
980.0	[redacted]	1797.0	[redacted]
Cargo Hold Dimension			
Number of Axles/Number of Tires/Specifications	[redacted]	Outer Frame Size	[redacted]
Front Axle Group	[redacted]	Inner Frame	[redacted]
1/2/25/45R20	[redacted]	Vehicle Load (kg)	[redacted]
	[redacted]	Number of Seats	[redacted]
	[redacted]	Standing Passenger Number	[redacted]
	[redacted]	Energy Type	[redacted]
	[redacted]	Fuel Tank Capacity	[redacted]
	[redacted]	Gasoline	[redacted]
	[redacted]	Fuel Tank Capacity	[redacted]
	[redacted]	66.0 Liter	[redacted]
High Pressure Fuel Container			
Engine Type	Max Horsepower	Displacement	Number of Cylinders
Inline-Four	241HP/5500rpm	1991.c.c	4
		Installing Position	Quantity
		Front	[redacted]
		Total Volume	[redacted]
		Air Intake Position	[redacted]

Remark	<ol style="list-style-type: none"> When the vehicle model safety detection and standard are modified, the Ministry of Transportation and Communication shall stipulate a new valid period and the procedure of renewal on the valid period of the certificate that has already been issued. The vehicle type year for this vehicle is 2019 and its date of ex-factory is [REDACTED] The vehicle in this case is exempt from conforming to the regulations on "dynamic brake".
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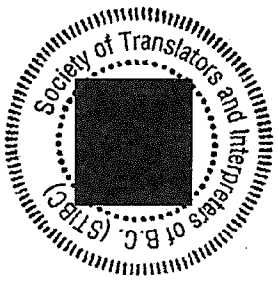
Detailed List for Vehicle Safety Certification of Vehicle Type (Vehicles in Small Number)

Order Number	Certification Serial Number	Vehicle Body Number	Vehicle Engine Number	Remark
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
13	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
14	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
15	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
16	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
17	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
18	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
19	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
20	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

I, [REDACTED] hereby 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



This is **Exhibit "E"** 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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MOF2516.01


A Commissioner for taking affidavits in British Columbia

Ministry of Finance

BRIEFING DOCUMENT

To: Honourable Carole James
Minister of Finance
and Deputy Premier

Date Requested: April 3, 2019

Date Required: April 5, 2019

Initiated by: Jordan Goss
Assistant Deputy Minister
Revenue Division

Date Prepared: April 5, 2019

Ministry Contact: Michelle Lee
Executive Director,
Consumer Taxation Programs

Phone Number: 778 698-9609

Email: Michelle.Lee@gov.bc.ca

Cliff #: 380715 (X-ref. 379074)

TITLE: PST Refunds on Vehicles Exported from BC

PURPOSE:

(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, 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.

Executive Director approval: _____

ADM approval: _____

DM approval: _____

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 unauthorized¹ resellers. Therefore, unauthorized resellers wishing to acquire high-end vehicles for export are paying individuals² 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>	<u># of Claims*</u>	<u>Total \$ Refunded</u>	<u>Net Increase (Decrease) # of Claims</u>
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.