REVENU QUÉBEC

Goods and Services Tax, Harmonized Sales Tax and Québec Sales Tax

Canada Revenue Agency Agence du revenu du Canada

Election or Revocation of an Election by an Auctioneer and the Auctioneer's Principal: Responsibility for Collecting, Reporting and Remitting the GST/HST and the QST

1 Identification of principal

NAME

GST account number	Quebec enterprise number (NEQ) (if applicable)	Identification number	File
R T		T Q	

2 Identification of auctioneer

NAME   **SEE ATTACHED LIST OF RELATED ENTITIES TO WHICH THIS ELECTION APPLIES**

GST account number	Quebec enterprise number (NEQ) (if applicable)	Identification number	File
SEE ATTACHED --			

3 Joint election

The principal and the auctioneer jointly elect, for the designated period, to have the principal collect, report and remit the tax or taxes designated below on sales of property.

3.1 Designated taxes

Indicate the tax or taxes covered by the election (check one box only).

☑ GST/HST and QST   ☐ GST/HST   ☐ QST

3.2 Description of property covered by the election

Describe the property for which the auctioneer and the principal are making this election. If you require more space, attach an additional sheet.

MOTOR VEHICLES DESIGNED FOR HIGHWAY USE OR OTHER ELIGIBLE PRESCRIBED PROPERTY.

3.3 Period of validity

Indicate the period of validity of the election (check one box only).

☐ The following date only: [Y | | M | | D |]

☑ The period beginning on [Y | | M | | D |] and ending on the date that will be indicated in Part 6 when the election is revoked.

☐ The period beginning on [Y | | M | | D |] and ending on [Y | | M | | D |], unless the election is revoked before the end of the period.

4 Certification by principal

I, _____, certify that the information given on this form and in any attached documents is,
(please print)

to the best of my knowledge, accurate and complete and that I am the principal or the person authorized to sign on the principal's behalf. In addition,
I understand that the election will be in effect only for the period of validity indicated in section 3.3 and that all the conditions necessary for the application
of the election must be fulfilled.

_____   [Y | | M | | D |]
Signature of principal or authorized person   Date

5 Certification by auctioneer

I, _____, certify that the information given on this form and in any attached documents is,
(please print)

to the best of my knowledge, accurate and complete and that I am the principal or the person authorized to sign on the principal's behalf. In addition,
I understand that the election will be in effect only for the period of validity indicated in section 3.3 and that all the conditions necessary for the application
of the election must be fulfilled.

_____   [Y | | M | | D |]
Signature of principal or authorized person   Date

6 Revocation of election

We, the principal and the auctioneer, revoke the joint election made in Part 3 of this form.

Effective date of revocation [X|X|X|X|X|X|X|X]
Date

_____   [Y | | M | | D |]
Signature of principal or authorized person   Date

_____   [Y | | M | | D |]
Signature of auctioneer or authorized person   Date

ATTACHMENT TO GST ELECTION - FORM GST502 E AND GST/QST ELECTION FORM FP-2502-V

KAR CANADA LIST OF RELATED ENTITIES

IDENTIFICATION OF AUCTIONEER AND APPLICABLE GST AND QST NUMBERS

LEGAL ENTITY	BN #	GST/HST Division	QST #	
ADESA Auctions Canada Corporation	89611 0525			
ADESA Auctions Canada Corporation	89611 0525	RT 0007	NEQ - 1170688049 / ID - 1022632171 TQ0001	
ADESA St. John's (Newfoundland)	89611 0525	RT 0013		
ADESA Halifax (Nova Scotia)	89611 0525	RT 0002		
ADESA Moncton (New Brunswick)	89611 0525	RT 0012		
ADESA Ottawa (Ontario)	89611 0525	RT 0003		
ADESA Toronto (Ontario)	89611 0525	RT 0015		
ADESA Kitchener (Ontario)	89611 0525	RT 0011		
ADESA Kitchener (**Windsor**)	89611 0525	RT 0011		
ADESA Winnipeg (Manitoba)	89611 0525	RT 0017		
ADESA Saskatoon (Saskatchewan)	89611 0525	RT 0014		
ADESA Edmonton (Alberta)	89611 0525	RT 0009		
ADESA Calgary (Alberta)	89611 0525	RT 0008		
ADESA Vancouver (British Columbia)	89611 0525	RT 0004	↓	
ADESA Montreal Corporation	86488 4937	RT 0001	NEQ - 1160878824 / ID - 1201826264 TQ 0001	
ADESA Quebec Corporation	121211338	RT 0001	NEQ - 1142672709/ ID - 1003650983 TQ 0001	
OPENLANE Canada Inc.	864867437	RT 0001	**NEQ-1168072685 / ID - 1204695055 TQ0001	
NEPO Auto Centre, Inc.	8392 01001	RT 0001	ID - 1217695542	
Nth Gen Software Inc	813686425	RT 0001	NEQ - 1173165623 / ID 1222540395 TQ0001	
TradeRev Motors Inc.	78579 1716	RT 0001		
TradeRev Technologies Inc.	77332 1914	RT 0001		