

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



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	
$[R_1T_1]$.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 ele taxes designated below on sales of propert	ect, for the designated period, to have the princ cy.	ipal collect, report and remit the	e tax or	
3.1 Designated taxes				
Indicate the tax or taxes covered by the ele	ction (check one box only).			
✓ GST/HST and QST	GST/HST QST			
3.2 Description of property co	vered by the election			
Describe the property for which the auction additional sheet.	oneer and the principal are making this election	on. If y ou require more s pace,	attach an	

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 The period beginning the pe
The period beginning on and ending on, 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.
Signature of principal or authorized person Date
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.
Circustum of principal or outhorized pages
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 Date
Y M D
Signature of prineipal or authorized person Date Y M D D D D D D D D D D D D
Signature of auctioneer or authorized person Date

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