

DROP-SHIPMENT CERTIFICATE

(Under subsection 179(2) of the Excise Tax Act and 327.2 of the Act Respecting the Québec Sales Tax)

To: (name of supplier)

From: (name of consignee)

I, _____ the authorized officer of the Consignee, hereby certify and acknowledge on behalf of the Consignee as follows:

- a) The Consignee has received physical possession of _____
(Called the Property) ordered from the supplier on behalf of _____;
- b) The property as described above is to be _____;
- c) And to be shipped to _____;
- d) The consignee is assuming liability to pay or remit any amount that is or may become payable or remittable by the consignee under section 179(1) of the Excise Tax Act or section 327.1 of the Act Respecting the Quebec Sales Tax in respect of the property.

DATE: _____

Signed: _____
SIGNATURE OF AUTHORIZED OFFICER OF CONSIGNEE