

HARMONIZED SALES TAX (HST)

All yearlings sold in this sale will be subject to 13% H.S.T. If you have registered your horse business for H.S.T., you may be able to recover this tax when filing your next H.S.T. return.

FOREIGN BUYERS AND THE H.S.T.

Foreign buyers will not be charged H.S.T. if they complete the pre-sale export delivery agreement, agreeing that a licensed commercial carrier will deliver the yearling at their risk and expense to a location outside of Canada. This agreement must be on file with the Sales Office prior to bidding.

Foreign buyers taking delivery of a yearling in Canada will be charged 13% H.S.T. But may be eligible for a rebate if the yearling is not used in Canada after purchase and is exported within 60 days. It is our understanding that the forms for rebate are available at Canada Customs at time of export.

PRE-SALE EXPORT DELIVERY AGREEMENT

Name of Purchaser _____

To: Forest City Yearling Sales
33618 Roman Line, RR 3
Lucan, ON N0M 2J0

It is my intention to bid on yearlings offered in your auction sale to be held October 25, 2015. Should I be the successful bidder on any yearling(s), I request and authorize you to ship at my risk and expense such horses to:

an out of Canada address, **BY LICENSED COMMERCIAL CARRIER.**

In the event that Revenue Canada deems this to be a taxable sale, I agree to pay said Harmonized Sales Tax.

Signature of Purchaser _____

YEARLINGS PURCHASED

HIP #	NAME
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____