



Financial & Administrative Services  
St. John's, NL, Canada A1C 5S7

TO: Memorial University of Newfoundland

FROM: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SUBJECT: **GOODS AND SERVICES TAX SMALL TRADER ELECTION**

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This is to certify that I, \_\_\_\_\_, of \_\_\_\_\_, *qualify as a Small Trader under section 148 (1) of the Excise Tax Act (R.S.C., 1985, c. E-15) (the "Act")*, governing the Goods and Services Tax, and that as per section 240 (1) of the Act, I have not registered nor have I made an election to become a registrant for purposes of the Act.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Social Insurance Number

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Date