

IMPORTANT NOTICE REGARDING BRITISH COLUMBIA'S NEW HARMONIZED SALES TAX (HST)

On July 1, 2010, the Province of British Columbia plans to implement the HST, which will replace the 5% federal GST with a single 12% tax on goods and services. While the existing 7% PST has not previously applied to exhibitor booth space at the Vancouver Island Baby Fair, the HST will apply.

Because the 2010 event in Victoria takes place *after* the planned implementation of the HST, we wanted to make you aware how it is to be implemented for pre-paid accounts. Laughing Belly Productions can NOT collect the provincial portion of the HST prior to May 1, 2010. Therefore, our understanding is that it will be your responsibility to “self-assess” the provincial portion in your own GST/HST filings. The following is an excerpt from a Canada Revenue Agency document outlining an example of a similar situation. The document in its entirety can be found here: <http://www.cra-arc.gc.ca/E/pub/gi/notice247/notice247-e.pdf>

15.3 On April 15, 2010, my business prepays an amount for admissions to an event that will take place in August 2010. My business will use this event to entertain clients. The business is engaged exclusively in commercial activities and is not subject to the proposed input tax credit restrictions for large business.

Since the event occurs in August 2010, the admissions to the event are subject to HST. However, because the amount is prepaid before May 2010, the supplier is not required to collect the provincial part of the HST on this amount.

Persons other than consumers who, after October 14, 2009 and before May 2010, prepay the consideration for a taxable supply made on or after July 1, 2010, may be required to self-assess the provincial part of the HST (e.g., persons acquiring the property or service where the property or service would be subject to a recapture of input tax credits under the ETA are required to self-assess the provincial part of the HST, even if they acquire it for consumption, use or supply exclusively in the course of their commercial activities).

Laughing Belly Productions is not qualified to give financial or tax advice, and makes no attempt to do so here. We are simply passing on the information we have been able to ascertain thus far about the implementation of this new tax. We recommend that you work closely with your accountant or other financial advisor to ensure you understand the rules as they apply to you.



Exhibitor Space Application / Contract
 Vancouver Island Baby Fair – September 25 & 26, 2010
 Pearkes Recreation Centre, 3100 Tillicum Rd. Victoria, BC

**VICTORIA
2010**

Company _____ Contact _____
 Address _____ City _____ Province _____
 Postal Code _____ Email _____
 Phone _____ Fax _____ Website _____

Note that Company Name, Phone Number and Website given will be published as listed here on our website and program guide.

Products/Services/Activities to be displayed. (Only that listed below and approved by Show Management may be displayed.)

<input type="checkbox"/>	8'x4' standard	\$410
<input type="checkbox"/>	8'x4' corner	\$460
<input type="checkbox"/>	8'x8' standard	\$610
<input type="checkbox"/>	8'x8' corner	\$660
<input type="checkbox"/>	10'x10' (all are corners)	\$870
<input type="checkbox"/>	20'x10' (all are on 2 corners)	\$1435
<input type="checkbox"/>	30'x10' (all are on 3 corners)	\$2100
<input type="checkbox"/>	Visitor gift bag (Exhibitor)	\$200
<input type="checkbox"/>	Visitor gift bag (Non-Exhibitor)	\$500
<input type="checkbox"/>	OTHER: _____	\$ _____
Subtotal		_____
Add 5% GST (GST# 83125 9361)		_____
TOTAL AMOUNT DUE:		_____

Desired Booth Number (Please indicate all 3 choices)

1st choice _____ **2nd choice** _____ **3rd choice** _____

Booth space includes 8' high back drape, side drapes, one skirted table and one chair. Additional booth furnishings and electrical needs may be ordered separately through our official show display company, Showtime Displays, beginning approximately 6 weeks prior to event.

<u>Payment Terms</u>
\$100 deposit must accompany completed application. 50% of remainder is due Jan. 30, 2010, and balance due on or before April 30, 2010. Failure to do so will forfeit your right to exhibit.
Faxed applications must be followed by deposit cheque and postdated balance cheque within seven days or reservation will be void.

PLEASE CHOOSE PAYMENT METHOD: Cheque **OR**

Please make cheques payable to: Laughing Belly Productions and include post-dated cheques for 50% remaining Jan. 30, 2010 and balance due April 30, 2010.

Cheque # _____ enclosed for **\$100 (Deposit)**
 Postdated Chq# _____ enclosed for \$ _____ (50% of remaining)
 Postdated Chq# _____ enclosed for \$ _____ (Balance due)

All applications sent after April 30, 2010 must be received with payment in full to be considered, and will include B.C.'s new 12% HST.
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Charge to: Visa Mastercard

Name of Cardholder _____
 Card Number _____
 Expiry _____ **\$100 Deposit Charged upon acceptance**
 50% of remaining due Jan. 30, 2010 \$ _____
 Balance to be charged Apr. 30, 2010 \$ _____
I authorize Laughing Belly Productions to process Deposits and Final Payments on the given credit card.
 Signature _____
 Date _____

I hereby apply for exhibit space at the Vancouver Island Baby Fair, September 25 & 26, 2010 in Victoria, B.C. I have read and agree to abide by the terms and conditions listed on page 2 of this contract.

Signature _____ Date _____

OFFICE USE ONLY
 Date Application Received:
 Booth # Assigned
 Signature of Acceptance

Please Fax or Mail your Completed Application to:
Laughing Belly Productions
108- 800 Kelly Rd. Suite 311
Victoria, BC V9B 6J9
Phone: 250.686.5693
Fax: 250.294.8747
info@vancouverislandbabyfair.com

Vancouver Island Baby Fair (Victoria) – Contract Terms and Conditions

Rules and Regulations: The Exhibitor agrees to abide by all rules and regulations included in this Agreement and the Exhibitor Information Package. Laughing Belly Productions, Vancouver Island Baby Fair, it's staff, owners, and partners, are herein referred to as "Management". "Exhibitor" refers to the company or individual named on the contract. The Exhibitor agrees that Management shall have the final decision in adopting any rule or regulation deemed necessary prior to, during and after the fair. "Exhibit space" is the space occupied by the Vancouver Island Baby Fair.

The WHO Code: Vancouver Island Baby Fair aims to comply with the World Health Organization's International Code of Marketing of Breastmilk substitutes and will consider applications for sponsors and exhibitors who will participate in compliance.

In summary: The International Code of Marketing of Breastmilk Substitutes was adopted by the World Health Assembly in 1981 to protect breastfeeding from unethical marketing practices and aims to ensure that parents are able to make fully informed choices about feeding their infants, free of commercial interest. The main principle of the Code is that there should be no advertising or any other form of promotion of infant formulas, follow-on milks, feeding bottles or teats. Complementary foods, such as cereals and other packaged or bottled baby food, should not be promoted for use below the age of six months. For more information on the WHO Code please visit: www.who.int/nutrition/publications/code_english.pdf Exhibitors may not display, sell, promote, give door prizes or samples of said products. Exhibitors may not collect visitor personal information for use to market said products or to give or sell to other companies or individuals to use for such purposes.

Exhibitor Covenants: Management reserves the right to determine the eligibility of Exhibitors and exhibits for the fair, to reject or prohibit exhibits or Exhibitors which Management considers objectionable and to relocate Exhibitors when in Management's opinion such moves are necessary to maintain the character and/or good order of the fair. Should any rented space remain unoccupied on set up day by 7pm, Management may rent said space to another Exhibitor. This shall not be construed as affecting the obligation of the no-show Exhibitor to pay the full amount of the rental agreement, whether or not said exhibit space is resold. Management will not be liable if competitive exhibitors are adjacent, however, where possible, Exhibitors will be allocated appropriately. Management reserves the right at any time to alter or remove exhibits or any part thereof, and to expel exhibitors or their personnel if, in Management's opinion, their conduct or presentation is objectionable to Vancouver Island Baby Fair participants. Exhibitor allows Vancouver Island Baby Fair to share or post their contact information stated on the contract.

Display: Exhibitor agrees to occupy the contracted space during the term of the Fair and to display only the products, services, activities, samples, door prizes, and promotional material described on the agreement. No Exhibitor shall change or add to the products and services to be displayed without the written consent of Management. No equipment, signage, shelving or products may extend more than 8 feet above the floor in a booth without prior permission of Management. Exhibit must be neat and professional in appearance and not displayed in a manner offensive or objectionable in the reasonable opinion of Management. No component of any display facing neighboring booths shall be left unfinished. Exhibitor may not attach display to any walls, drapes and/ or structural supports of the Exhibit space. The use of thumbtacks, scotch tape, nails or any other material that could damage the floor, drapes or walls is prohibited. Alcohol is prohibited. Exhibitors may not stand in, distribute material in, or approach show visitors in the aisles and public areas of the Fair. Exhibitor draws and give-aways must be free and clear of any financial obligation on the part of the recipient. All contest terms and conditions and prizes available and their value must be clearly posted and approved by Management.

Exhibitor Badges: Exhibitor's working personnel must display Exhibitor badges provided by Management at all times they are working in the Exhibit space. Exhibitor badges are non-transferable and may be cancelled by Management if transferred or used by any other individual than to whom they were issued.

Cancellation Policy: Management reserves the right to cancel any Exhibit contract and to withhold possession of the space; or expel the Exhibitor if the Exhibitor fails to comply with any of the show rules and regulations; in which case the Exhibitor shall forfeit as liquidated damages and not as a penalty all payments pursuant to the contract, all without limiting Management's other rights and remedies at law as a result of such failure to comply. Exhibitor request for cancellation must be made in writing and submitted prior to June 15th, 2010 in which case all monies paid by the Exhibitor will be refunded less a \$200 + GST administration fee. If the Exhibitor cancels after this date, he/she will be liable for 100% of the total contracted space costs. Any multiple fair discounts will be void and regular rates will apply and be immediately due to Management for fairs the exhibitor has already participated in.

Subletting: The Exhibitor shall not sublet or appropriate any portion of the contracted space agreed upon as per application/contract without the prior written permission of Management.

Insurance: All exhibitors are required to carry Commercial General Liability insurance in the limit of at least \$1,000,000 to cover them at the Exhibit space for the entire period of the Fair. The policy of insurance must name both Laughing Belly Productions and the Corporation of the District of Saanich. Exhibitors shall provide a Certificate of Insurance or other evidence that said coverage is in place.

Indemnity: Exhibitor accepts all risks associated with the use of the Exhibit space and environs. The Exhibitor shall not make any claim, demand or take any legal action, whatsoever, against Management, the Fair sponsors or the facility in which the Fair is held, for loss, damage, death or injury howsoever caused, to the Exhibitor, it's officers, employees, agents or their property. The Exhibitor agrees to indemnify and hold harmless Management, Fair sponsors and the facility, their respective officers, agents and employees against all claims, costs and charges of every kind resulting from the occupancy of the Exhibit space or it's environs, for theft, personal injuries, death, property damages or any other damage sustained by the Exhibitor or it's officers, agents, employees or those for whom in law they are responsible, or Management or a visitor to the Fair.

Set up & Teardown: All booths must be set up within the specified time on Set up day and no major alterations may be made during show times. In the event that a booth is closed or unattended without Management's approval at any time during the Fair, Management reserves the right to open or remove any night coverings, etc. but shall be under no liability to the Exhibitor for any loss or damage which may be caused as a result of the booth being "opened". Exhibitors may not dismantle, remove or "teardown" their display before the scheduled tear down time. Exhibitors not complying with these terms will be charged a penalty. Exhibitors agree to completely remove their display materials, equipment and garbage from the Exhibit space by the final teardown time limit. In the event of failure to do so, the Exhibitor agrees to pay for such additional costs as may be incurred.

Liability and Cancellation or Curtailment of Fair: Management reserves the right at it's sole discretion to change the date or dates upon which the Fair is to be held and shall not be liable in damages or otherwise by reason of any such change. In addition Management shall not be liable in damages or otherwise for failure to carry out the terms of the Agreement in whole or in part where caused directly or indirectly, by or in consequence of fire, storm, flood, acts of civil commotion, strike or by any cause whatsoever beyond the control of Management whether similar or dissimilar from the causes enumerated herein. In the event that the exhibit space to be used by the Exhibitor should in any way be rendered unusable, the Exhibitor shall pay for such space only for the period during which it was or could have been used as determined by the sole discretion of Management. A refund of all monies paid by the Exhibitor to Management will be made by Management in the event that the Fair is not held within a one year period as proposed by Management.

NSF Cheques: In the event that the Exhibitor's cheque is returned by a bank due to insufficient funds, a \$50.00 administration fee will be charged to the Exhibitor.

Video and Photography: Management reserves the right to reproduce all photographs, video, images and likenesses taken by Management or on behalf of Management during the Fair for future purposes.

Shipping: Prior to shipping any goods or materials, please contact Laughing Belly Productions. All goods shipped to the Fair must be clearly marked with the name of the Exhibitor and must not arrive until the Set up day, as the facility will not store your goods. Goods must not be shipped to the Fair for shipping charges to be paid on arrival, as these will not be accepted by Management. Management assumes no responsibility for the loss or damage to goods before, during the Fair, nor after it's closing.

The Complete Contract: The exhibitor agrees to observe all union contracts and labour relations in force, agreements between Fair Management, official contractors serving companies and the facility in which the Fair will take place and according to the labour laws of the jurisdiction in which the building is located. Any agreement between an Exhibitor and their supplier is the sole responsibility of the Exhibitor. Management does not guarantee in any way the attendance figures for the Fair nor the success of any Exhibitor. All circumstances not covered by this contract will be subject to the decision of Management. Management will have full discretion in the interpretation of all terms, conditions and rules herein and will make any amendments thereto governing the Fair. Management reserves the right to modify, add or delete terms as deemed necessary. This agreement constitutes the complete contract between the parties.