

(ii) in any case, before it has been occupied by an individual as a place of residence or lodging under any arrangement for that purpose,

for the primary purpose of making a supply of the complex or any part thereof or an interest therein by way of sale, or

(e) a person deemed under subsection 190(1) to be a builder of the complex,

but does not include an individual described in any of paragraphs (a) to (d) who carries on the construction or substantial renovation, or acquires the complex or interest therein, otherwise than in the course of a business or an adventure or concern in the nature of trade or a person described in any of paragraphs (a) to (c) whose interest in the complex is a right to purchase the complex from a builder of the complex;

(b) a person described in any of paragraphs (a) to (c) whose only interest in the complex is a right to purchase the complex or an interest in it from a builder of the complex;

(c) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(d) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(e) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(f) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(g) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(h) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(i) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(j) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(k) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(l) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(m) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(n) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);

(o) the payment or receipt of money as a dividend (other than a dividend payable to a shareholder, principal claimant, bondholder, interest, principal claimant, bondholder, or any similar payment or receipt of money in respect of a financial instrument);