

*The Tax Administration and Miscellaneous Taxes Act*

**Contractor's Bond**

BOND NO. \_\_\_\_\_

AMOUNT: \_\_\_\_\_

KNOW ALL PERSONS BY THESE PRESENTS, that \_\_\_\_\_  
 \_\_\_\_\_ (the "Contractor"), of the  
 City of \_\_\_\_\_, in the Province of Manitoba, and \_\_\_\_\_  
 \_\_\_\_\_ (the "Surety"), of the  
 City of \_\_\_\_\_, in the Province of \_\_\_\_\_, duly registered and authorized  
 to carry on the business of a Surety in the Province of Manitoba, are held and firmly bound unto Her  
 Majesty the Queen, in Right of the Province of Manitoba, as represented by the Minister of Finance  
 ("Manitoba Finance"), her Heirs and Successors, in the amount of \_\_\_\_\_  
 \_\_\_\_\_ (\$ \_\_\_\_\_) of lawful money of  
 Canada, to be paid to Manitoba Finance, for the payment of which sum well and truly to be made, the  
 Contractor and the Surety jointly and severally bind themselves, their heirs, executors, administrators,  
 successors and assigns by these presents.

WHEREAS the contractor has entered into a contract under date of \_\_\_\_\_ in the  
 amount of \_\_\_\_\_ (\$ \_\_\_\_\_)  
 with \_\_\_\_\_ of the \_\_\_\_\_  
 in the Province of MANITOBA, pursuant to which, or in the carrying out of which, tangible personal  
 property or a service is or will be consumed or sold by the Contractor in Manitoba.

AND WHEREAS the Contractor is a purchaser in the Province of Manitoba within the meaning of *The  
 Retail Sales Tax Act* C.C.S.M. c. R130 (the "Act") and the Regulations made thereunder (the  
 "Regulations"), in respect of tangible personal property purchased, consumed or used by the Contractor  
 in the province, and as such is required to pay the tax to the Minister of Finance in the manner and at the  
 time prescribed by the Act and Regulations;

AND WHEREAS the Contractor is a vendor in the Province of Manitoba within the meaning of the Act and  
 Regulations in respect of tangible personal property or services sold by the Contractor, and as such is  
 required to collect from each purchaser tax payable at the time the tax is payable under the Act, and the  
 Contractor is further required to remit, in the manner and at the time prescribed by the Regulations, to the  
 Minister of Finance the tax so collected;

AND WHEREAS the Contractor is, for the purposes of collecting and remitting the tax, an agent of  
 Manitoba Finance and a revenue officer within the meaning of *The Financial Administration Act*,

AND WHEREAS the Contractor is an employer in the Province of Manitoba within the meaning of *The  
 Health and Post Secondary Education Tax Levy Act*, C.C.S.M. c. H24 and the Regulations made  
 thereunder in respect of remuneration paid, as defined in this Act, on behalf of each of the employer's  
 employees who reports for work at a permanent establishment of the employer in Manitoba,

AND WHEREAS, in the opinion of the Minister of Finance, it is in the public interest to require the  
 Contractor to enter into a Bond to Manitoba Finance for the due performance of the Contractor's duties in  
 collecting and remitting the tax as provided in *The Tax Administration and Miscellaneous Taxes Act*  
 C.C.S.M. c. T2 and the Regulations;

BOND NO. \_\_\_\_\_

NOW THE CONDITION of this Obligation is such that if the Contractor collects, remits and pays the tax payable to Manitoba Finance, as provided in, and in full compliance with, the respective Acts and Regulations, then this Obligation shall be void and of no effect, but otherwise shall be and remain in full force and effect.

THE SURETY shall be liable for and shall pay to Manitoba Finance all claims made by Manitoba Finance under this Obligation, within thirty (30) days of receiving notice of a claim, to the extent that the amount claimed is not paid by the Contractor or the Surety within the thirty days. Payments are to be used by Manitoba Finance for the purpose of fulfilling the duties and obligations of the Contractor under the Act and the Regulations. The Surety shall not be liable for a greater sum than the amount specified in this Obligation. Manitoba Finance may make a claim under this Obligation, either in whole or in part, by giving written notice to that effect to the Contractor and to the Surety, indicating the amounts that the Contractor has failed to collect and/or remit to Manitoba Finance.

THE SURETY shall have the right to terminate this Obligation at any time upon giving to the Contractor and to Manitoba Finance thirty (30) days' notice in writing of its intention to do so, and this Obligation and all accruing responsibility on the part of the Surety and its funds and property shall terminate after the last day of such thirty days, except the Surety and its funds and property shall be and remain liable hereon for all or any deeds or acts of default done or committed by the Contractor from the date of this Bond until after the day of termination. Without proper notice of termination, this Obligation shall remain in full force and effect.

NOTICE shall be given to Manitoba Finance by personal delivery or registered mail to: Taxation Division, Manitoba Finance, 300 - 401 York Avenue, Winnipeg MB R3C 0P8. Notice shall be given to the Contractor by personal delivery or registered mail to: \_\_\_\_\_

\_\_\_\_\_. Notice shall be given to the Surety by personal delivery or registered mail to: \_\_\_\_\_

DATED this \_\_\_\_\_ day of \_\_\_\_\_, A.D. \_\_\_\_\_.

SIGNED AND SEALED  
IN THE PRESENCE OF:

\_\_\_\_\_  
Contractor

\_\_\_\_\_  
Contractor

\_\_\_\_\_  
Surety