

Deputy Collector Bond

The Tobacco Tax Act

BOND NO. _____

AMOUNT: _____

KNOW ALL PERSONS BY THESE PRESENTS, that _____ (the "Principal") of _____ and _____ as surety (the "Surety"), of _____, duly registered and authorized to carry on the business of a Surety in the Province of Manitoba, are each one of us 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 Principal and the Surety jointly and severally bind themselves, their heirs, executors, administrators, successors and assigns by these presents.

WHEREAS the Principal has been appointed a deputy collector in the Province of Manitoba within the meaning of *The Tobacco Tax Act*, C.C.S.M. c. T80 (the "Act") and the regulations made thereunder (the "Regulations"), and as such is required to collect tax from each purchaser who purchases Tobacco in respect of which tax is payable, and the Principal is further required to remit to the Principal's Collector all monies collected as proceeds of tax in the manner and at times agreed by the Principal and the Principal's Collector;

AND WHEREAS the Principal is, for the purposes of the collection of tax and remission of monies collected as proceeds of tax, an agent of Manitoba Finance and a revenue officer within the meaning of *The Financial Administration Act*;

AND WHEREAS the Minister of Finance has required the Principal to enter into a Bond to Manitoba Finance for the due performance of the Principal'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 thereunder;

NOW THEREFORE the condition of this obligation is such that if the Principal collects the tax payable and remits to Manitoba Finance the tax so collected, as provided in, and in full compliance with, the Act and the Regulations, then this obligation shall be void and of no effect, but otherwise shall be and remain in full force and effect.

PROVIDED that 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 Principal, the Principal's Collector 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 Principal 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 Principal and to the Surety, indicating the amounts that the Principal has failed to collect and/or remit to the Principal's Collector.

PROVIDED that the Surety shall have the right to terminate this obligation at any time upon giving to the Principal 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 Principal 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.

THESE PRESENTS shall be deemed to have been executed at Winnipeg, in the Province of Manitoba, and any action or proceeding thereon by or on behalf of Her Majesty the Queen, in Right of the Province of Manitoba, may be commenced in the Province of Manitoba and shall be governed by the laws of Manitoba.

NOTICE shall be given to Manitoba Finance by personal delivery or registered mail to: Taxation Division, Manitoba Finance, 415 - 401 York Avenue, Winnipeg MB, R3C 0P8.

NOTICE shall be given to the Principal by personal delivery or registered mail to:

_____ .

NOTICE shall be given to the Surety by personal delivery or registered mail to:

_____ .

SEALED with the respective seals of the Principal and the Surety and dated this _____ day of _____, _____.

**Signed, Sealed and Delivered
in the presence of:**

Witness

Principal

By _____

Name _____

Title _____

I have authority to bind the Corporation.

Witness

Surety

By _____

Name _____

Title _____

I have authority to bind the Corporation.