



**Bond**

for

**Non-Resident Person without a Permanent Establishment in Canada**

subsection 240(6) of the Excise Tax Act

Goods and Services Tax

Bond No.

Amount \$.

**KNOW ALL PERSONS BY THESE PRESENTS THAT** we.

of ..... hereinafter called the Principal and  
..... in the Province of .....,  
hereinafter called the "Surety", are jointly and severally bound unto Her Majesty the Queen, her heirs and successors,  
as represented by the Minister of National Revenue, hereinafter called the "Obligee", in the penal sum  
of.....Canadian Dollars (\$.....Cdn.), to be paid to the said Obligee,  
for which payment well and faithfully to be made we jointly and severally bind ourselves and our respective heirs,  
executors, administrators, successors and assigns firmly by these presents, sealed with our respective seals and  
dated the ..... day of..... in the year one thousand nine hundred and

**WHEREAS THE PRINCIPAL**, a person not resident in Canada and without a permanent establishment in Canada,  
has applied or is required to be registered for the purposes of Part IX of the Excise Tax Act (the Goods and Services  
Tax), and is required to give and to maintain security that the person will collect and remit tax as required by Division V  
of that Act.

**NOW**, the condition of the above written obligation is such that, if the Principal and any other person who acquires  
from the Principal the right to supply any property or service taxable under Part IX of the said Act, whether by  
operation of law or by any transaction not taxable under the said Excise Tax Act, shall keep adequate books and  
accounts for the purposes of Part IX of the said Act, as required by the Act and the regulations made thereunder, shall  
file true returns as required by the said Act and the Regulations made thereunder, shall collect and remit any tax, net  
tax, penalty or interest that the Principal is or may become liable to collect or remit under Part IX of the said Act,  
whether that tax, net tax, penalty or interest became payable before or after the cancellation of this bond, then this  
obligation shall be void and of no effect; otherwise, it shall remain in full force and effect.

**PROVIDED THAT**, if the Surety shall at any time give sixty days' notice in writing to the Regional Director for Excise at  
....., by certified or registered mail addressed to the said Regional  
Director, of its intention to terminate this obligation, then this obligation and all liability of the Surety hereunder shall  
cease so far as concerns any act or omission on the part of the Principal subsequent to the termination of the  
obligation hereby undertaken, but otherwise shall remain in full force and effect in respect of any act or omission on the  
part of the Principal from the date hereof to the date of such termination.

**NOTICE** of any claim hereunder shall be given to the surety within five years following the date of termination as  
herein provided.

**IN WITNESS WHEREOF** the Principal has hereunto set his hand and seal (if the Principal is an individual) or has  
caused these presents to be sealed with its corporate seal, attested to by the signatures of its duly authorized officials  
(if the Principal is a corporation), and the Surety has caused these presents to be sealed with its corporate seal,  
attested to by the signatures of its duly authorized officials on the day and year written above .