Help Restore

Canada Revenue Agency | Agence du revenu du Canada

Bond for
Non-Resident Person without a Permanent Business Establishment in Canada

subsection 240(6) of the *Excise Tax Act*

Goods and Services Tax / Harmonized Sales Tax

Bond No. _____ Amount $ _____

We _____ of _____ hereafter called the Principal and _____ in the Province/Territory of _____ hereinafter called the Surety, are jointly and severally, or solidarily bound unto Her Majesty the Queen in right of Canada, Her heirs, and successors, as represented by the Minister of National Revenue of Canada, hereinafter called the Obligee, in the sum of _____ Canadian Dollars ($CAN _____), 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 this bond, sealed with our respective seals and dated the _____ day of _____ in the year _____ .

WHEREAS THE PRINCIPAL, a person not resident in Canada and without a permanent business establishment in Canada, has applied to be, or is required to be, registered under Part IX of the *Excise Tax Act,* and whereas the Principal is required to give and to maintain security for the payment or remittance of tax, or other amounts payable or remittable by the person under Part IX 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 *Excise Tax Act*, shall pay or remit any tax, net tax, penalty or interest that the Principal is or may become liable to pay 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 bond 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 appropriate tax services office at _____ , by certified or registered mail addressed to the said tax services office, 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 of this bond.

IN WITNESS WHEREOF, the Principal has hereunto set his/her signature (if the Principal is an individual) or has sealed this bond with its corporate seal, attested to by the signature of its duly authorized official (if the Principal is a corporation), and the Surety has sealed this bond with its corporate seal, attested to by the signature of its duly authorized official on the day and year written above.

Signed, sealed and delivered in the presence of

_____
Notary/Witness

Notary **seal**

Principal's corporate **seal**

_____
Signature of Principal (or authorized official of Principal)

_____
Print name and title

Address of Surety (bonding company):

_____

_____

_____

_____ _____
Contact person Telephone

Surety's corporate **seal**

_____
Signature of duly authorized official

_____
Print name and title

Privacy Act, Personal Information Bank RCC/P-PU-080

Canada