



Endorsement to the 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

ENDORSEMENT NO. _____, dated the _____ day of _____, in the year _____,
to the bond No. _____ under subsection 240(6) of the Excise Tax Act hereinafter called the "Bond," executed
by _____ as Principal, and
_____ as Surety.

WHEREAS on the _____ day of _____, in the year _____,
_____ as Principal, and
_____ as Surety, executed the Bond, in
compliance with subsection 240(6) of the Excise Tax Act, in favour of Her Majesty the Queen, Her heirs and successors in the sum
of _____ Canadian Dollars
(CAN\$ _____).

AND WHEREAS the Bond was previously amended by endorsement no. _____ effective the
_____ day of _____, in the year _____, to change the sum of the Bond from
_____ Canadian Dollars
(CAN\$ _____) to _____
Canadian Dollars (CAN\$ _____).

NOW THEREFORE, this indenture witnesseth as follows:

- 1. The sum of the Bond as amended by the endorsement no. _____ is hereby changed from
_____ Canadian Dollars
(CAN\$ _____) to _____
Canadian Dollars (CAN\$ _____).
2. This amendment to the Bond shall apply only in respect of any tax, penalty or interest for which the Principal becomes liable after
the date hereof and in respect of any default under the Bond committed after the date hereof, and otherwise the said Bond shall
have force and effect as though this amendment had not been made thereto.

IN WITNESS WHEREOF the Principal has hereunto set his/her signature (if the Principal is an individual) or has sealed this
endorsement 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 endorsement 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

Address of Surety (bonding company):

Notary/Witness

Notary seal

Contact person

Telephone

Principal's corporate seal

Surety's corporate seal

Signature of Principal (or authorized official of Principal)

Signature of duly authorized official

Print name and title

Print name and title