



# CIRCULAR ED 200-3

December 2000

## GUIDELINES FOR EXCISE DUTY LICENSING AND BONDING

### *GUARANTEE BONDS*

Original guarantee bonds, displaying original signatures and seals, are to be submitted to a Superior Officer of Excise Duty.

### *REFERENCES*

*Excise Act*, Sections 15, 18, 19(1) and (2).

### *COMPLIANCE*

1. Guarantee bonds will
  - (a) be signed by the principal and
    - (i) where the principal is an incorporated company, bear the impression of its corporate seal,
    - (ii) in all other cases, the signature of the principal will be duly witnessed.
  - (b) be signed by the surety and bear the impression of its corporate seal;
  - (c) indicate the title of the officials signing the bond.
2. The names of principals and sureties on the bond must conform in detail with those shown on the respective corporate seals.
3. A subsidiary company may use the parent company's corporate seal on a guarantee bond, subject to approval of the Agency.
4. (1) A rider or endorsement to a guarantee bond is acceptable only for
  - (a) a change in the name of the principal;
  - (b) a change in the amount of the guarantee bond; or
  - (c) a change in name of the guarantee company.

- (2) A valid rider or endorsement must
  - (a) clearly identify the bond to which it refers by specifying
    - (i) the name of the guarantee company;
    - (ii) the number of the bond;
    - (iii) the date of issue;
    - (iv) the name of the principal; and
    - (v) the amount for which the bond has been issued.
  - (b) bear the corporate seal of the guarantee company and be signed by its duly authorized official.
- 5. The Appendices to this Guideline contain examples of continuous bonds required in connection with
  - (a) licences issued under the *Excise Act*;
  - (b) specially denatured alcohol permits;
  - (c) excise bonded carriers;
  - (d) manufacturers of malt vinegar and cereal foods.

**This circular supercedes circular ED 200-3, dated May 2000.**

**THE INFORMATION IN THIS CIRCULAR DOES NOT REPLACE THE LAW FOUND IN THE *EXCISE ACT* (THE ACT) AND ITS REGULATIONS. AS IT MAY NOT COMPLETELY ADDRESS YOUR PARTICULAR OPERATIONS, YOU MAY WISH TO REFER TO THE ACT OR APPROPRIATE REGULATIONS, OR CONTACT ANY REVENUE CANADA TAX SERVICES OFFICE FOR ADDITIONAL INFORMATION.**

# APPENDICES

APPENDIX No. 1

SUGGESTED FORM OF EXCISE BOND (GENERAL) TO COVER THE FOLLOWING LICENCES :  
DISTILLER, BREWER, MANUFACTURER OF WORT, TOBACCO PACKER, BONDED MANUFACTURER,  
CHEMICAL STILL OPERATOR, WOOD ALCOHOL MANUFACTURER OR EXCISE BONDING WAREHOUSE OPERATOR.

No. .... Amount \$.....

KNOW ALL THESE MEN BY THESE PRESENTS : that we, .....  
.....  
of..... in the Province.....  
hereinafter called the "Principal", and.....hereinafter called the "Surety" , are jointly and severally bound unto Her Majesty in right of Canada, her heirs and successors, as represented by the Minister of National Revenue of Canada , hereinafter called the "Obligee", in the penal sum of .....Dollars (\$.....) of the lawful money of Canada 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 of Our Lord .....

WHEREAS the Principal has applied to the Superior Officer of Excise Duty for .....  
..... (see note 1 below) in Canada for a license agreeable to the provisions of the Excise Act, being chapter E-14 of the Revised Statutes of Canada 1985, as amended, under which license when granted he will be charged with all responsibilities and will enjoy all the privileges and immunities which are by the said Act imposed or conferred upon a licensed..... (see note 2 below).

NOW the condition of the above written obligation is such that if, upon the granting of such license, the Principal or his heirs, executors, administrators, successors or assigns shall duly render all accounts, inventories, statements and returns prescribed by law and pay all duties of excise, interest and penalties which he is or may become liable to pay under the provisions of the Excise Act and of any other Act of Parliament in respect of the imposition, levy and collection of duties of excise and shall well, truly and faithfully comply with all the enactments and requirements of the said Act or any other Act of Parliament as aforesaid and of any Order in Council, departmental or other regulation made by competent authority according to their true intent and meaning as well with regard to such accounts, inventories, statements, returns, duties of excise, interest and penalties as to all other matters and things whatsoever, then this obligation shall be void and of no effect but otherwise shall be and remain in full force, virtue and effect. Notwithstanding the foregoing, it is understood and agreed that the liability of the Surety hereunder shall be limited to the amount stated herein and shall not be cumulative from year to year during the existence of this bond.

PROVIDED that if the Surety shall at any time give sixty days prior written notice to the above said Superior Officer of Excise Duty of its intention to terminate the obligation hereby undertaken, then this obligation and all liability of the Surety hereunder shall cease and determine so far as concerns any act or dealing on the part of the Principal subsequent to the termination of the obligation hereby undertaken but otherwise shall remain in full force, virtue and effect in respect of any act or dealing on the part of the Principal from the date of such termination. Notice of any claim hereunder shall be given to the Surety within one year following the date of termination as herein provided.

IN WITNESS WHEREOF the Principal has hereunto set his hand and seal and the Surety has caused these presents to be sealed with its corporate seal, attested to by the signatures of its duly authorized officials the day and year first above written.

Signed, sealed and delivered  
in the presence of

..... Seal  
Witness Principal  
..... Seal  
Surety  
..... Authorized  
Official or  
..... Officials

Note 1: Insert the appropriate regional excise duty office location.  
Note 2: Insert distiller, brewer, wort manufacturer, tobacco packer, bonded manufacturer, chemical still operator, wood alcohol manufacturer or excise bonding warehouse operator.

APPENDIX No. 2

SUGGESTED FORM OF EXCISE BOND FOR TOBACCO OR CIGAR MANUFACTURERS

No. ....

Amount \$ .....

KNOW ALL THESE MEN BY THESE PRESENTS : that we,.....
of..... in the Province.....
hereinafter called the "Principal", and.....hereinafter called the "Surety", are
jointly and severally bound unto Her Majesty in right of Canada, her heirs and successors, as represented by the Minister of National
Revenue of Canada , hereinafter called the "Obligee", in the penal sum of .....Dollars (\$.....) of the lawful money of
Canada 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 of Our Lord .....

WHEREAS the Principal has applied to the Superior Officer of Excise Duty for .....
..... (see note 1 below) in Canada for a license agreeable to the provisions of the Excise Act, being
chapter E-14 of the Revised Statutes of Canada 1985, as amended, under which license when granted he will be charged with all
responsibilities and will enjoy all the privileges and immunities which are by the said Act imposed or conferred upon a
licensed..... (see note 2 below) manufacturer.

NOW the condition of the above written obligation is such that if, upon the granting of such license, the Principal or his heirs,
executors, administrators, successors or assigns shall duly render all accounts, inventories, statements and returns prescribed by law and
pay all duties and taxes of excise, interest and penalties which he is or may become liable to pay under the provisions of the Excise Act
and of any other Act of Parliament in respect of the imposition, levy and collection of duties and taxes of excise and shall well, truly and
faithfully comply with all the enactments and requirements of the said Act or any other Act of Parliament as aforesaid and of any Order in
Council, departmental or other regulation made by competent authority according to their true intent and meaning as well with regard to
such accounts, inventories, statements, returns, duties and taxes of excise, interest and penalties as to all other matters and things
whatsoever, then this obligation shall be void and of no effect but otherwise shall be and remain in full force, virtue and effect.
Notwithstanding the foregoing, it is understood and agreed that the liability of the Surety hereunder shall be limited to the amount stated
herein and shall not be cumulative from year to year during the existence of this bond.

PROVIDED that if the Surety shall at any time give sixty days prior written notice to the above said Superior Officer of Excise
Duty of its intention to terminate the obligation hereby undertaken, then this obligation and all liability of the Surety hereunder shall cease
and determine so far as concerns any act or dealing on the part of the Principal subsequent to the termination of the obligation hereby
undertaken but otherwise shall remain in full force, virtue and effect in respect of any act or dealing on the part of the Principal from the
date of such termination. Notice of any claim hereunder shall be given to the Surety within one year following the date of termination as
herein provided.

IN WITNESS WHEREOF the Principal has hereunto set his hand and seal and the Surety has caused these presents to be sealed
with its corporate seal, attested to by the signatures of its duly authorized officials the day and year first above written.

Signed, sealed and delivered
in the presence of

.....
Witness

..... Seal
Principal

..... Seal
Surety

..... Authorized
Official or
Officials

Note 1: Insert the appropriate regional excise duty office location.
Note 2: Insert tobacco or cigar.

APPENDIX No. 3

SUGGESTED FORM OF EXCISE BOND FOR PHARMACISTS

No. .... Amount \$ .....

KNOW ALL THESE MEN BY THESE PRESENTS : that we,.....
of..... in the Province of .....
hereinafter called the "Principal", and.....hereinafter called the "Surety", are
jointly and severally bound unto Her Majesty in right of Canada, her heirs and successors, as represented by the Minister of National
Revenue of Canada , hereinafter called the "Obligee", in the penal sum of .....Dollars (\$.....) of the lawful money of
Canada 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 of Our Lord .....

WHEREAS the Principal has applied to the Superior Officer of Excise Duty for .....
..... (see note 1 below) in Canada for a license agreeable to the provisions of the Excise Act, being
chapter E-14 of the Revised Statutes of Canada 1985, as amended, under which license when granted he will be charged with all
responsibilities and will enjoy all the privileges and immunities which are by the said Act imposed or conferred upon a licensed
pharmacist.

NOW the condition of the above written obligation is such that if, upon the granting of such license, the Principal or his heirs,
executors, administrators, successors or assigns shall duly render all accounts, inventories, statements and returns prescribed by law and
pay all duties of excise, interest and penalties which he is or may become liable to pay under the provisions of the Excise Act and of any
other Act of Parliament in respect of the imposition, levy and collection of duties of excise and shall well, truly and faithfully comply with
all the enactments and requirements of the said Act or any other Act of Parliament as aforesaid and of any Order in Council, departmental
or other regulation made by competent authority according to their true intent and meaning as well with regard to such accounts,
inventories, statements, returns, duties of excise, interest and penalties as to all other matters and things whatsoever, then this obligation
shall be void and of no effect but otherwise shall be and remain in full force, virtue and effect. Notwithstanding the foregoing, it is
understood and agreed that the liability of the Surety hereunder shall be limited to the amount stated herein and shall not be cumulative
from year to year during the existence of this bond.

PROVIDED that if the Surety shall at any time give sixty days prior written notice to the above said Superior Officer of Excise
Duty of its intention to terminate the obligation hereby undertaken, then this obligation and all liability of the Surety hereunder shall cease
and determine so far as concerns any act or dealing on the part of the Principal subsequent to the termination of the obligation hereby
undertaken but otherwise shall remain in full force, virtue and effect in respect of any act or dealing on the part of the Principal from the
date of such termination. Notice of any claim hereunder shall be given to the Surety within one year following the date of termination as
herein provided.

IN WITNESS WHEREOF the Principal has hereunto set his hand and seal and the Surety has caused these presents to be sealed
with its corporate seal, attested to by the signatures of its duly authorized officials the day and year first above written.

Signed, sealed and delivered
in the presence of

..... Seal
Witness Principal
..... Seal
..... Surety
..... Authorized
Official or
..... Officials

Note 1: Insert the appropriate regional excise duty office location.

APPENDIX No. 4

SUGGESTED FORM OF EXCISE BOND FOR PROVINCIAL LIQUOR CONTROL BOARDS AND COMMISSIONS

No. ....

Amount \$ .....

KNOW ALL THESE MEN BY THESE PRESENTS : that we,..... of..... in the Province of..... hereinafter called the "Principal", are held and firmly bound unto Her Majesty in right of Canada, her heirs and successors, as represented by the Minister of National Revenue of Canada , hereinafter called the "Obligee", in the penal sum of .....Dollars (\$.....) of the lawful money of Canada 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 of Our Lord .....

WHEREAS the Principal has applied to the Superior Officer of Excise Duty for ..... (see note 1 below) in Canada for a license agreeable to the provisions of the Excise Act, being chapter E-14 of the Revised Statutes of Canada 1985, as amended, under which license when granted he will be charged with all responsibilities and will enjoy all the privileges and immunities which are by the said Act imposed or conferred upon a licensed excise bonding warehouse operator.

NOW the condition of the above written obligation is such that if, upon the granting of such license, the Principal or his heirs, executors, administrators, successors or assigns shall duly render all accounts, inventories, statements and returns prescribed by law and pay all duties of excise, interest and penalties which he is or may become liable to pay under the provisions of the Excise Act and of any other Act of Parliament in respect of the imposition, levy and collection of duties of excise and shall well, truly and faithfully comply with all the enactments and requirements of the said Act or any other Act of Parliament as aforesaid and of any Order in Council, departmental or other regulation made by competent authority according to their true intent and meaning as well with regard to such accounts, inventories, statements, returns, duties of excise, interest and penalties as to all other matters and things whatsoever, then this obligation shall be void and of no effect but otherwise shall be and remain in full force, virtue and effect. Notwithstanding the foregoing, it is understood and agreed that the liability of the Surety hereunder shall be limited to the amount stated herein and shall not be cumulative from year to year during the existence of this bond.

PROVIDED that if the Surety shall at any time give sixty days prior written notice to the above said Superior Officer of Excise Duty of its intention to terminate the obligation hereby undertaken, then this obligation and all liability of the Surety hereunder shall cease and determine so far as concerns any act or dealing on the part of the Principal subsequent to the termination of the obligation hereby undertaken but otherwise shall remain in full force, virtue and effect in respect of any act or dealing on the part of the Principal from the date of such termination. Notice of any claim hereunder shall be given to the Surety within one year following the date of termination as herein provided.

IN WITNESS WHEREOF the Principal has hereunto set his hand and seal and the Surety has caused these presents to be sealed with its corporate seal, attested to by the signatures of its duly authorized officials the day and year first above written.

Signed, sealed and delivered in the presence of

..... Witness

..... Seal Principal

..... Seal Surety

..... Authorized Official or Officials

Note 1: Insert the appropriate regional excise duty office location.

APPENDIX No. 5

SUGGESTED FORM OF EXCISE BOND FOR SPECIALLY DENATURED ALCOHOL PERMITS

No. ....

Amount \$.....

KNOW ALL THESE MEN BY THESE PRESENTS : that we, .....
of..... in the Province of.....
hereinafter called the "Principal", and .....
hereinafter called the "Surety" , are jointly and severally bound unto Her Majesty in right of Canada, her heirs and successors, as
represented by the Minister of National Revenue of Canada , hereinafter called the "Obligee", in the penal sum of .....Dollars
(\$.....) of the lawful money of Canada 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 of Our Lord .....

WHEREAS the Principal has applied to the Superior Officer of Excise Duty for .....
..... (see note 1 below) in Canada for a departmental permit agreeable to the provisions of the Excise
Act, being Chapter E-14 of the Revised Statues of Canada 1985, as amended, under which permit when granted he will be authorized and
empowered to have in possession and use specially denatured alcohol in some certain premises and at a certain place to be described in the
said permit.

NOW the condition of the above written obligation is such that if, upon the granting of such license, the Principal or his heirs,
executors, administrators, successors or assigns shall duly render all accounts, inventories, statements and returns prescribed by law and
pay all duties of excise, interest and penalties which he is or may become liable to pay under the provisions of the Excise Act and of any
other Act of Parliament in respect of the imposition, levy and collection of duties of excise and shall well, truly and faithfully comply with
all the enactments and requirements of the said Act or any other Act of Parliament as aforesaid and of any Order in Council, departmental
or other regulation made by competent authority according to their true intent and meaning as well with regard to such accounts,
inventories, statements, returns, duties of excise, interest and penalties as to all other matters and things whatsoever, then this obligation
shall be void and of no effect but otherwise shall be and remain in full force, virtue and effect. Notwithstanding the foregoing, it is
understood and agreed that the liability of the Surety hereunder shall be limited to the amount stated herein and shall not be cumulative
from year to year during the existence of this bond.

PROVIDED that if the Surety shall at any time give sixty days prior written notice to the above said Superior Officer of Excise
Duty of its intention to terminate the obligation hereby undertaken, then this obligation and all liability of the Surety hereunder shall cease
and determine so far as concerns any act or dealing on the part of the Principal subsequent to the termination of the obligation hereby
undertaken but otherwise shall remain in full force, virtue and effect in respect of any act or dealing on the part of the Principal from the
date of such termination. Notice of any claim hereunder shall be given to the Surety within one year following the date of termination as
herein provided.

IN WITNESS WHEREOF the Principal has hereunto set his hand and seal and the Surety has caused these presents to be sealed
with its corporate seal, attested to by the signatures of its duly authorized officials the day and year first above written.

Signed, sealed and delivered
in the presence of

.....
Witness

..... Seal
Principal
..... Seal
Surety
..... Authorized
Official or
..... Officials

Note 1: Insert the appropriate regional excise duty office location.



APPENDIX No. 6

SUGGESTED FORM OF EXCISE BOND FOR BONDED CARRIERS

No. ....

Amount \$.....

KNOW ALL THESE MEN BY THESE PRESENTS : that we, .....
of..... in the Province of.....
hereinafter called the "Principal", and .....
hereinafter called the "Surety" , are jointly and severally bound unto Her Majesty in right of Canada, her heirs and successors, as
represented by the Minister of National Revenue of Canada , hereinafter called the "Obligee", in the penal sum of .....Dollars
(\$.....) of the lawful money of Canada 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 of Our Lord .....

WHEREAS the Principal has applied to the Superior Officer of Excise Duty for .....
..... (see note 1 below) in Canada to transport goods subject to excise and is required by the provisions
of the Excise Act, being chapter E-14 of the Revised Statues of Canada 1985, as amended, and the regulations established pursuant thereto
to furnish and maintain security in the aforesaid sum of money for the purpose of securing the due performance of the obligations imposed
on the said Principal by the said Excise Act and regulations thereunder.

NOW the condition of the above written obligation is such that if, upon the granting of such license, the Principal or his heirs,
executors, administrators, successors or assigns shall duly render all accounts, inventories, statements and returns prescribed by law and
pay all duties of excise, interest and penalties which he is or may become liable to pay under the provisions of the Excise Act and of any
other Act of Parliament in respect of the imposition, levy and collection of duties of excise and shall well, truly and faithfully comply with
all the enactments and requirements of the said Act or any other Act of Parliament as aforesaid and of any Order in Council, departmental
or other regulation made by competent authority according to their true intent and meaning as well with regard to such accounts,
inventories, statements, returns, duties of excise, interest and penalties as to all other matters and things whatsoever, then this obligation
shall be void and of no effect but otherwise shall be and remain in full force, virtue and effect. Notwithstanding the foregoing, it is
understood and agreed that the liability of the Surety hereunder shall be limited to the amount stated herein and shall not be cumulative
from year to year during the existence of this bond.

PROVIDED that if the Surety shall at any time give sixty days prior w ritten notice to the above said Superior Officer of Excise
Duty of its intention to terminate the obligation hereby undertaken, then this obligation and all liability of the Surety hereunder shall cease
and determine so far as concerns any act or dealing on the part of the Principal subsequent to the termination of the obligation hereby
undertaken but otherwise shall remain in full force, virtue and effect in respect of any act or dealing on the part of the Principal from the
date of such termination. Notice of any claim hereunder shall be given to the Surety within one year following the date of termination as
herein provided.

IN WITNESS WHEREOF the Principal has hereunto set his hand and seal and the Surety has caused these presents to be sealed
with its corporate seal, attested to by the signatures of its duly authorized officials the day and year first above written.

Signed, sealed and delivered
in the presence of

.....
Witness

..... Seal
Principal

..... Seal
Surety

..... Authorized
Official or
Officials

Note 1: Insert the appropriate regional excise duty office location.

APPENDIX No. 7

SUGGESTED FORM OF EXCISE BOND FOR MANUFACTURERS OF MALT VINEGAR AND CEREAL FOODS UNDER APPROVED FORMULA

No. ....

Amount \$ .....

KNOW ALL THESE MEN BY THESE PRESENTS : that we, ..... of..... in the Province of..... hereinafter called the "Principal", and ..... hereinafter called the "Surety" , are jointly and severally bound unto Her Majesty in right of Canada, her heirs and successors, as represented by the Minister of National Revenue of Canada , hereinafter called the "Obligee", in the penal sum of Five Thousand Dollars of the lawful money of Canada 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 of Our Lord .....

WHEREAS the Principal has submitted this bond to the Superior Officer of Excise Duty for ..... (see note 1 below) and has submitted for approval by the Minister of National Revenue a formula in accordance with the provisions of the Excise Act, being Chapter E-14 of the Revised Statutes of Canada 1985, as amended, and whereas such formula has been approved.

NOW the condition of the above written obligation is such that if, upon the granting of such license, the Principal or his heirs, executors, administrators, successors or assigns shall duly render all accounts, inventories, statements and returns prescribed by law and pay all duties of excise, interest and penalties which he is or may become liable to pay under the provisions of the Excise Act and of any other Act of Parliament in respect of the imposition, levy and collection of duties of excise and shall well, truly and faithfully comply with all the enactments and requirements of the said Act or any other Act of Parliament as aforesaid and of any Order in Council, departmental or other regulation made by competent authority according to their true intent and meaning as well with regard to such accounts, inventories, statements, returns, duties of excise, interest and penalties as to all other matters and things whatsoever, then this obligation shall be void and of no effect but otherwise shall be and remain in full force, virtue and effect. Notwithstanding the foregoing, it is understood and agreed that the liability of the Surety hereunder shall be limited to the amount stated herein and shall not be cumulative from year to year during the existence of this bond.

PROVIDED that if the Surety shall at any time give sixty days prior written notice to the above said Superior Officer of Excise Duty of its intention to terminate the obligation hereby undertaken, then this obligation and all liability of the Surety hereunder shall cease and determine so far as concerns any act or dealing on the part of the Principal subsequent to the termination of the obligation hereby undertaken but otherwise shall remain in full force, virtue and effect in respect of any act or dealing on the part of the Principal from the date of such termination. Notice of any claim hereunder shall be given to the Surety within one year following the date of termination as herein provided.

IN WITNESS WHEREOF the Principal has hereunto set his hand and seal and the Surety has caused these presents to be sealed with its corporate seal, attested to by the signatures of its duly authorized officials the day and year first above written.

Signed, sealed and delivered in the presence of

..... Witness

..... Seal Principal

..... Seal Surety

..... Authorized Official or Officials

Note 1: Insert the appropriate regional excise duty office location.

APPENDIX No. 8

SUGGESTED FORM OF EXCISE BOND FOR A SPECIAL TEMPORARY LICENCE TO MANUFACTURE DENATURED SPIRITS

No. ....

Amount \$.....

KNOW ALL THESE MEN BY THESE PRESENTS : that we, ..... of..... in the Province of..... hereinafter called the "Principal", and ..... hereinafter called the "Surety" , are jointly and severally bound unto Her Majesty in right of Canada, her heirs and successors, as represented by the Minister of National Revenue of Canada , hereinafter called the "Obligee", in the penal sum of .....Dollars (\$.....) of the lawful money of Canada 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 of Our Lord .....

WHEREAS the Principal has applied to the Superior Officer of Excise Duty for ..... (see note 1 below) in Canada for a special temporary licence agreeable to the provisions of the Excise Act, being Chapter E-14 of the Revised Statutes of Canada 1985, as amended, under which licence when granted he will be authorized and empowered to engage in the manufacture of denatured spirits for purposes to be described in the said temporary licence.

NOW the condition of the above written obligation is such that if, upon the granting of such license, the Principal or his heirs, executors, administrators, successors or assigns shall duly render all accounts, inventories, statements and returns prescribed by law and pay all duties of excise, interest and penalties which he is or may become liable to pay under the provisions of the Excise Act and of any other Act of Parliament in respect of the imposition, levy and collection of duties of excise and shall well, truly and faithfully comply with all the enactments and requirements of the said Act or any other Act of Parliament as aforesaid and of any Order in Council, departmental or other regulation made by competent authority according to their true intent and meaning as well with regard to such accounts, inventories, statements, returns, duties of excise, interest and penalties as to all other matters and things whatsoever, then this obligation shall be void and of no effect but otherwise shall be and remain in full force, virtue and effect. Notwithstanding the foregoing, it is understood and agreed that the liability of the Surety hereunder shall be limited to the amount stated herein and shall not be cumulative from year to year during the existence of this bond.

PROVIDED that if the Surety shall at any time give sixty days prior written notice to the above said Superior Officer of Excise Duty of its intention to terminate the obligation hereby undertaken, then this obligation and all liability of the Surety hereunder shall cease and determine so far as concerns any act or dealing on the part of the Principal subsequent to the termination of the obligation hereby undertaken but otherwise shall remain in full force, virtue and effect in respect of any act or dealing on the part of the Principal from the date of such termination. Notice of any claim hereunder shall be given to the Surety within one year following the date of termination as herein provided.

IN WITNESS WHEREOF the Principal has hereunto set his hand and seal and the Surety has caused these presents to be sealed with its corporate seal, attested to by the signatures of its duly authorized officials the day and year first above written.

Signed, sealed and delivered in the presence of

..... Witness

..... Seal Principal

..... Seal Surety

..... Authorized Official or Officials

Note 1: Insert the appropriate regional excise duty office location.