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AGREEMENT ON THE COLLECTION OF PROVINCIAL:
TOBACCO TAX,
GASOLINE TAX,
SALES TAX,
AND
SELF-LICENSING RELATING TO GAMING

BETWEEN:

Burnt Church First Nation
As represented by Chief Wilbur Dedam
And Band Council
(Hereinafter referred to as the First Nation)
Of the First Part

- and -

Her Majesty the Queen in Right of the
PROVINCE OF NEW BRUNSWICK

As Represented by the Minister of Finance
(Hereinafter referred to as the Minister)
Of the Second Part.

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DEC 03 2010

NB Lotteries & Gaming Corporation
Société Des Loteries Et Des Jeux
Du Nouveau-Brunswick

AGREEMENT

WHEREAS section 87 of the Indian Act, R.S.C. 1985, c.I-6, exempts from taxation the personal property of an Indian or Band situated on a reserve, and

WHEREAS it is the position of the First Nation that such exemption is applicable to cigarette and tobacco products and gasoline and motive fuel purchased by Indians on the Burnt Church Reserve (hereinafter referred to as the Reserve), and

WHEREAS the Parties are desirous of cooperating with each other so as to resolve the question as to the alleged entitlement to an exemption whilst at the same time protecting the integrity of the provincial administration of tax in the Province of New Brunswick.

THE PARTIES AGREE AS FOLLOWS:

1. (a) Subject to paragraph 4, the quantity of tobacco products that are likely to be purchased on the Reserve each month by Status Indians for their own consumption is set out in Schedule "A".
- (b) Subject to paragraph 4, the quantity of gasoline and motive fuel that are likely to be purchased on the Reserve each month by Status Indians for their own consumption is set out in Schedule "B".
2. (a) The First Nation will advise, or cause the authorized retail vendor(s) as defined in the Tobacco Tax Act, R.S.N.B. 1973, c.T-7, to advise the Minister of the name of the wholesale vendor as defined in the Act from whom the retail vendor(s) will purchase tobacco.

- (b) The First Nation will advise, or cause the authorized retailer vendor(s) as defined in the Gasoline and Motive Fuel Tax Act, R.S.N.B. 1973, c.G-3 to advise the Minister of the name of the wholesaler as defined in the Act from whom the retail vendor(s) will purchase gasoline and motive fuel.
3. The Minister will then advise the wholesale vendor(s) that the wholesale vendor(s) is(are) not required to collect the tax on the quantity of tobacco products and gasoline and motive fuel agreed to by the First Nation and the Minister under paragraphs 1 or 4.
4. At the request of either the First Nation or the Minister, the First Nation and the Minister will review the quantity of tobacco products and gasoline and motive fuel agreed to under paragraph 1. During the course of the first six months of this agreement this review may occur at most, every two months, and thereafter not within six months of a previous review.
- 5.(a) Tobacco retailers on the Reserve will register with the Minister to obtain a vendor's licence in accordance with the Tobacco Tax Act and the Social Services and Education Tax Act, R.S.N.B.1973, c.S-10, and will collect from persons other than Status Indians any tax imposed by the Province on the sale of tobacco products, and will remit any such tax to the Minister in accordance with the provisions of the Tobacco Tax Act, the Social Services And Education Tax Act, and the Revenue Administration Act, R.S.N.B. 1973, c.R-10.22.
- (b) Gasoline and motive fuel retailers on the Reserve will register with the Minister to obtain a retailer's licence in accordance with the Gasoline and Motive Fuel Tax Act and will collect from persons other than Status Indians any tax imposed by the Province on the sale of gasoline and motive fuel, and will remit any such tax to the Minister in accordance with the provisions of the Gasoline and Motive Fuel Tax Act, and the Revenue Administration Act, R.S.N.B. 1973, c.R-10.22.
- (c) Vendors on the Reserve will register with the Minister to obtain a vendor's licence in accordance with the Social Services and Education Tax Act, R.S.N.B. 1973, c.S-10, and will collect from persons other than Status Indians the Social Services and Education Tax imposed under this Act, and will remit any such tax to the Minister in accordance with the provisions of this Act and the Revenue Administration Act, R.S.N.B. 1973, c.R-10.22.
6. The Minister will share the taxes in paragraph 5 with the First Nation in accordance with Schedule "C". The First Nation agrees that it will not apply or permit the application by any retail vendor of any taxes so shared by the Minister so as to permit the retail vendor to sell tobacco products, gasoline and motive fuel or goods taxable under the Social Services and Education Tax Act at prices which are unreasonably low or are designed to or have the effect of lessening competition or eliminating a competitor.

7. If the First Nation is a retail vendor of tobacco, gasoline and motive fuel, or goods taxable under the Social Services and Education Tax Act, it will permit representatives of the Minister to inspect, audit and examine the First Nation's accounts pertaining to these sales to determine if the First Nation has complied with the terms of this Agreement and the Provincial legislation.
8. The First Nation will cause each retail vendor of tobacco products, gasoline and motive fuel, and/or goods taxable under the Social Services and Education Tax Act on the Reserve to permit representatives of the Minister to inspect, audit and examine the retail vendor's accounts in respect to these sales to determine if the retail vendor has complied with the terms of this Agreement and the provisions of Provincial legislation.
9. (a) Retailers of tobacco products, gasoline and motive fuel, and goods taxable under the Social Services and Education Tax Act located on the Reserve will record the purchaser's Status Indian band number and identification card number on individual exempt sales.
- (b) Retailers of gasoline and motive fuel products on the Reserve will submit to the Minister and to the First Nation at the end of each calendar month the information contained in Schedule "D" in accordance with the provisions of the Gasoline and Motive Fuel Tax Act and the Revenue Administration Act.
- (c) Retail vendors of tobacco products located on the Reserve will submit to the Minister and to the First Nation at the end of each calendar month the information contained in Schedule "E" in accordance with the provisions of the Tobacco Tax Act and the Revenue Administration Act.
10. Should the Minister and another Indian Band enter into an agreement respecting the taxation of tobacco products, gasoline and motive fuel, and goods taxable under the Social Services and Education Tax Act which the First Nation considers more favorable than this agreement, the First Nation will, in spite of paragraph 4, have the option of amending this Agreement to make it the same as the agreement entered into with the other Indian Band.
11. Disputes concerning the interpretation or application of this agreement may, by joint agreement, be referred to a Dispute Resolution Committee consisting of one representative appointed by the First Nation, one representative appointed by the Minister, and a third person to be chosen by the two representatives to act as Chairman.
12. Notwithstanding paragraph 11, the parties to this agreement may agree on a sole arbitrator, whose decision will be final and binding on the parties to this agreement.
13. Either party to this agreement may terminate this agreement by providing ninety (90) days notice in writing to the other party, and such notice is sufficiently given if delivered personally or sent by prepaid ordinary mail posted in Canada to the normal business address of the other party.

- 14. In the event the First Nation seeks to establish a gaming facility on the Reserve with the approval of the Minister, the parties agree that the establishment, licensing and regulation of the same will be on the terms of the Self-Licensing Agreement appearing as Schedule "F" hereto, with necessary amendments.
- 15. In the event of a breach of this Agreement, any Self-Licensing Agreement on gaming activities on the Reserve (if applicable) will immediately be cancelled. Similarly, a breach of the Self-Licensing Agreement (if applicable) will immediately cause cancellation of this Agreement.
- 16. In the event of the termination or cancellation of this Agreement for any reason, the Minister shall be free to recommend to the Lieutenant-Governor in Council the immediate revocation of any Order-in-Council referred to in Article 2.03 of Schedule "F" hereto, which specifies the Gaming Commission (as defined therein) as a licensing authority for the purpose of Section 207(1)(b) of the Criminal Code, and upon such revocation all gaming activities on the Reserve (if applicable) will immediately cease.
- 17. Nothing in this agreement derogates from the Aboriginal, treaty or other rights or freedoms of the First Nation or its members or from the powers, rights or privileges of the legislature or government of the Province.

*s/he still
for when this
amended*

SIGNED IN DUPLICATE:

This ³⁰~~15~~ day of ~~October~~^{January}, 1998

ON BEHALF OF Her Majesty
the Queen in Right of the
PROVINCE OF NEW BRUNSWICK

Edmond C. Huchard
MINISTER OF FINANCE

In the presence of
Paula Namee
Witness

ON BEHALF OF THE
Burnt Church First
Nation

[Signature]
CHIEF

In the presence of:
[Signature]
Witness

SCHEDULE "A"**AGREED QUANTITY OF EXEMPT TOBACCO**

The First Nation and the Minister determine and agree upon a consumption rate of 325 cartons of cigarettes (or the equivalent quantity of other tobacco products) for the members of the First Nation per week. This is based upon current population, ages, and smoking demographics of the First Nation, calculated as follows:

Band membership 19 years of age or older 325
who smoke *

Average Consumption per member 1 carton

Weekly Consumption = 325 cartons

* Amount provided by band as a result of survey of band membership.

SCHEDULE "B"**AGREED QUANTITY OF EXEMPT GASOLINE
AND MOTIVE FUEL**

The First Nation and the Minister have determined and agreed upon a consumption rate of 20,864 litres of gasoline for the First Nation and the members of the First Nation per week. This is based upon current motor vehicle demographics and average consumption rates for the First Nation, calculated as follows:

307 vehicles @ 62 litres per week	= 19,034
10 Band owned vehicles @ 125 litres per week (buses, fire truck, police & fishing vehicles, ambulance)	= 1,250
58 recreational vehicles @ 10 litres per week	= 580
Weekly Consumption	= 20,864

SCHEDULE "C"

EXTENT OF SHARING OF TAX

The Minister and the First Nation agree that the Minister will share the Tobacco Tax, the Gasoline and Motive Fuel Tax, and the Social Services and Education Tax collected by the First Nation or retail vendors on tobacco products, gasoline and motive fuel, and goods taxable under the Social Services and Education Tax Act sold on the Burnt Church Reserve to persons other than Status Indians in the following ratio:

Band's share 95%

Minister's share 5%

SCHEDULE "T"
SELF-LICENSING AGREEMENT

BETWEEN:

THE BURNT CHURCH INDIAN COMMUNITY, a body of Indians declared to be a band for the purposes of the Indian Act (Canada) by Order-in-Council P.C. 1973-3571, of the municipality of Burnt Church in the Province of New Brunswick, (hereinafter called the "First Nation"),

OF THE FIRST PART,

- and -

HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF NEW BRUNSWICK represented herein by the Minister of Finance, (hereinafter called the "Province"),

OF THE SECOND PART.

WHEREAS:

- (a) the First Nation intends to establish, license and regulate gaming activities on its lands in order to promote the development of a strong and balanced economy upon its lands and will dedicate the profits from such gaming activities to the public purposes of the First Nation;
- (b) the Province respects the right of the First Nation to govern its own affairs and the Province has negotiated this agreement with the First Nation on a government-to-government basis without the intervention or participation of any other Indian Band or aboriginal group or association;
- (c) Section 207(1)(b) of the Criminal Code of Canada provides that the Lieutenant Governor in Council of a province may specify a licensing authority which may license charitable or religious organizations to conduct and manage a lottery scheme in that province if the proceeds from the lottery scheme are used for a charitable or religious object or purpose;
- (d) Section 35 of the Constitution Act, 1982 recognizes and affirms the existing treaty and aboriginal rights of the aboriginal peoples of Canada;
- (e) the Province and the First Nation have agreed that a gaming commission will be established by the First Nation to license and monitor gaming activities on the Burnt Church Reserve; and
- (f) the Province and the First Nation have agreed that the Burnt Church Indian Community Gaming Commission shall be vested with authority to license and monitor gaming activities on the Burnt Church Reserve by concurrent enactments of the Province and the First Nation;

(g) nothing in this agreement derogates from the Aboriginal, treaty or other rights or freedoms of the First Nation or its members or from the powers, rights or privileges of the legislature or government of the Province.

NOW THEREFORE THIS AGREEMENT WITNESSETH THAT in consideration of the above recitals and the respective covenants and agreements hereinafter set forth the parties agree as follows:

1. Definitions and Schedules

1.01 For the purposes of this Agreement:

- (a) "Agreement" means this Self-Licensing Agreement between the First Nation and the Province;
- (b) "Corporation" means the Atlantic Lottery Corporation as defined in the regulations under the Lotteries Act;
- (c) "Criminal Code" means the Criminal Code of Canada R.S.C., 1985 c.C-46, as amended;
- (d) "Gaming Commission" means the Burnt Church Indian Community Gaming Commission established by the First Nation; *who are the members*
- (e) "Gross Proceeds" in respect of a gaming activity means the gross revenues derived from that gaming activity;
- (f) "Lotteries Act" means the Lotteries Act, R.S.N.B., 1973 c.L-13.1, as amended;
- (g) "Lotteries Commission" means the Lotteries Commission of New Brunswick established under the Lotteries Act;
- (h) "Lottery Scheme" means any lottery scheme as defined in section 207(4) of the Criminal Code;
- (i) "Reserve" means the existing reserve lands at Burnt Church Indian Reserve at Burnt Church, New Brunswick.

1.02 The Appendices attached to and forming part of this Agreement are the following:

Appendix "F-1"- First Nation Terms and Conditions for Lottery Licensing

Appendix "F-2"- Provincial Terms and Conditions for Lottery Licensing

2. Gaming Commission

2.01 The First Nation shall establish the Gaming Commission for the purpose of licensing and regulating Lottery Schemes on the Reserve.

2.02 All licensing and regulatory authority of the First Nation in respect of Lottery Schemes shall be exercised by the Gaming Commission and by no other person or entity.

2.03 The Province shall, by an Order-in-Council, specify the Gaming Commission as a licensing authority for the purposes of Section 207(1)(b) of the Criminal Code solely for the purpose of licensing and regulating Lottery Schemes to be conducted on the Reserve.

2.04 The First Nation, by resolution of the Band Council, shall designate the Gaming Commission as the licensing authority to license and regulate all gaming activities on the Reserve.

3. Scope of Operations of the Gaming Commission

3.01 The Gaming Commission may issue licenses to charitable or religious organizations to conduct and manage Lottery Schemes on the Reserve in accordance with the terms and conditions for lottery licensing set out in Schedule "A" provided that each such license is issued on condition that the proceeds from each such Lottery Scheme are used for a charitable or religious object or purpose.

3.02 The parties acknowledge that common principles underlie the Terms and Conditions for Lottery Licensing set out in Appendix "F-1" (the "First Nation Lottery Rules") and the Terms and Conditions for Lottery Licensing (the "Provincial Lottery Rules") issued by the Lotteries Commission and currently in effect as set out in Appendix "F-2".

3.03 The Gaming Commission shall be at liberty to make changes to the First Nation Lottery Rules provided that:

- (a) the Gaming Commission has provided to the Lotteries Commission 10 days prior notice of any such change; and
- (b) the proposed change does not depart from the common principles referred to in clause 3.02 above.

3.04 The Province agrees to co-operate with the Gaming Commission by providing the Gaming Commission with information and advice about the First Nation Lottery Rules.

3.05 The Gaming Commission shall not make any change to the First Nation Lottery Rules that would be a departure from the common principles referred to in clause 3.02 without the prior agreement of the Lotteries Commission.

3.06 The parties acknowledge that this Agreement is limited to those Lottery Schemes covered by the First Nation Lottery Rules and that other gaming activities not covered by this Agreement may be the subject of separate agreements negotiated between the parties.

4. Enforcement

4.01 The Gaming Commission shall adopt and employ methods of dealing with infractions of the First Nation Lottery Rules that are substantially similar to those that are adopted and employed by the Lotteries Commission in dealing with infractions of the Provincial Lottery Rules.

5. Accountability

5.01 The Gaming Commission shall annually provide to the Province an independent audit prepared by a reputable public accounting firm of the gaming activity over which the Gaming Commission has jurisdiction.

5.02 The Gaming Commission shall maintain a standardized system of records of licensees on the Reserve including financial reports of licensees. These records are to be made available for inspection, as required, by the Province.

5.03 The Province agrees to assist the Gaming Commission in establishing a system of standardized record-keeping.

6. Break-Open Tickets and Bingo Cards

6.01 The Gaming Commission shall require of licensees that bingo cards for use in a Lottery Scheme under its jurisdiction are purchased only from suppliers registered under the Province's Bingo Card Supplier Registration Program.

6.02 Subject to clause 6.03, the Gaming Commission shall require of licensees that break-open tickets for use in a Lottery Scheme under its jurisdiction are those supplied by the Corporation and the Province agrees to rebate to the First Nation 100% of the Corporation's proceeds of sale of such break-open tickets net of the Corporation's cost of supplying such tickets.

6.03 The Province agrees to recommend to the Corporation that the Corporation broaden the variety of its break-open tickets for use on the Reserve.

7. Use of Proceeds

7.01 Consistent with the policy that the proceeds from Lottery Schemes under the jurisdiction of the Gaming Commission are to be used for a charitable or religious object or purpose, the specific objects and purposes for which proceeds from a Lottery Scheme are to be used shall be those identified by the particular applicant and approved by the Gaming Commission.

7.02 The identification of specific objects and purposes as falling within the category of "charitable or religious object or purpose" shall be the responsibility of the First Nation in conjunction with the Gaming Commission during the licensing process.

8. Governing Law

11.01 This agreement shall be governed in all respects by the laws of the Province of New Brunswick.

9. Successors & Assigns

12.01 This agreement shall enure to the benefit of and be binding upon the parties hereto, their respective heirs, executors, administrators, legal personal representatives, successors and assigns.

APPENDIX "F-1"

TERMS and CONDITIONS for LOTTERY LICENSING

DEFINITIONS

In these Terms and Conditions for Lottery Licensing words defined in the Self-Licensing Agreement to which this is a Schedule shall have the same meanings, respectively, as therein set out. The following additional terms are defined for the purposes of this Schedule:

- a) "charitable or religious object or purpose" means any object for:
 - (i) the relief of poverty,
 - (ii) education,
 - (iii) advancement of religion, or
 - (iv) any purpose beneficial to the community;
- b) "charitable or religious organization" means an organization which performs services of public good or welfare without profit and includes an organization designated as such by the First Nation; and
- c) "purpose beneficial to the community" means an activity of benefit to the public or section thereof and includes amateur sport, social, community or fraternal activities.

TERMS AND CONDITIONS FOR LOTTERY LICENSING

1) Scope of Terms and Conditions

These Terms and Conditions for Lottery Licensing apply to the following Lottery Schemes: raffles, bingo, break-open tickets and, with respect to Casino/Monte Carlo Nights offering blackjack and wheels of fortune.

2) Eligibility for Licensing

Commercial operations or individuals operating for personal profit are ineligible for licensing; only charitable or religious organizations or fairs and exhibitions are eligible.

3) Games and Activities not Eligible for Licensing

Games prohibited by the Criminal Code i.e. dice games, three card monte, punch boards, coin tables are not eligible for licensing.

4) Disposal of Funds

Proceeds of licensed gaming that has been licensed in accordance with these Terms and Conditions for Lottery Licensing must only be spent on the objectives specified in the application as approved. A minimum of 15% of Gross Proceeds from licensed gaming must be utilized for the objectives indicated at the time of licence application. Commercial and private interests must not be the prime beneficiaries of a licensed activity.

5) Prize and Game Participation Limitations

There is no set limit on the amount that can be charged for playing a game, however:

- a) No credit is allowed as payment at bingo games;
- b) No serial or instalment prizes are allowed at bingo games;
- c) Total potential prizes for one or more bingo events (other than a giant bingo) including door and raffle prizes cannot exceed \$15,000
 - 1) in any 18 hour period;
 - 2) in any one location;
- d) No raffle can exceed a total prize limit of \$75,000 per event.

6) Frequency of Allowable Events

- a) 104 bingo events (not including giant bingos) per year per licence are permitted
- b) 2 casino licences per year are permitted for each licensee (the licence for a fair or an exhibition to expire on expiry of the period (which shall not exceed seven days) of the fair or exhibition)
- c) Only 4 bingo events (not including giant bingos) are allowed in any one location per week except when specifically approved at a fair or exhibition
- d) All double bingo events must be approved by the Gaming Commission.

Giant Bingo

- a) 24 giant bingo events (with total potential prizes in excess of \$15,000) per year per licence are permitted. Only 2 giant bingos per month may be held in any one location.
- b) No limits on total potential prizes for any giant bingo event provided all prizes are guaranteed in a commercially accepted manner approved by the Gaming Commission

7) **Casino or Monte Carlo Nights**

- a) Games at Casino and Monte Carlo Nights will be limited to blackjack tables and wheels of fortune.
- b) The maximum allowable number of blackjack tables is 20 per location and the maximum number of wheels of fortune is 10 per location.
- c) Games at Casino or Monte Carlo Nights will be played with scrip, tokens, or chips. Prizes shall not be in the form of cash.
- d) Prizes must be disposed of once only at a specified time each day after play has ceased.

8) **Applications**

Applications for gaming are available from the Gaming Commission. The applicant must apply at least two weeks prior to the commencement of events or ticket sales. Licences to hold a "giant" bingo must be applied for separately.

9) **Licence Period**

The expiry date appears on the issued licence and is determined by the requirements of the planned event:

Single Event

The licence expires after the last day of the event.

Series of Events

- (i) Less than one year duration - same as with single event.
- (ii) On-going events - one year duration. The licence expires one year from the date of issuance. New application is required for license renewals.

10) **Management of Lotteries**

- a) The Lottery Scheme must be managed and conducted in the manner described in the application as approved. If there are any discrepancies between the license and the application as approved, the license shall govern.
- b) Any changes or amendments to games which differ from those stated in the application, must be requested in writing and must be authorized in writing by a licensing officer.
- c) All applicable laws must be observed.
- d) The licence may be revoked if any term or condition of this or any other Lottery Scheme licence issued to the organization has not been complied with. It is an offence under the Criminal Code to conduct a Lottery Scheme without a valid licence.

- e) Conduct and management of the Lottery Scheme must not be delegated to another organization or to a person who is not a member of the organization. The Gaming Commission may give prior exception to this rule in special circumstances.
- f) All prizes described in the application as approved and/or publicly announced must be awarded.
- g) The licensee must maintain such books and records as may be necessary to indicate the amounts realized from the conduct of the Lottery Scheme and the disposition of the proceeds.

11) General

- a) The licence must be posted in a conspicuous place in the building where the Lottery is being held. Raffle tickets with a prize value above \$500 must have the Lottery Scheme licence number issued by the Gaming Commission prominently printed on all tickets.
- b) Inspectors of the Gaming Commission and/or peace officers must be afforded access to all areas of the premises in which the lottery activities are taking place.
- c) If more than one type of game is offered at a single event, a separate licence must be applied for and issued for each type of game.
- d) If two organizations co-operatively offer a gaming event, one application and licence are acceptable, but the application must note such an arrangement and list the responsible officers for both organizations. One organization and officer, to be noted on the application, shall assume the responsibility for maintaining the terms and conditions of the licence approval.
- e) All organizations must submit a financial report of their fund raising activities upon expiration of their gaming licence. A report should be forwarded to the Gaming Commission within 30 days after the expiry date of a single event. For a series of events, a report covering the previous 12 months of operation is required within 30 days of the licence expiry date. This report must be received before a renewal is issued.
- f) Licensed organizations can only sell break-open types of tickets directly at their events and locations. These tickets can only be obtained from a supplier approved by the Lotteries Commission.
- g) Bingo licensees must purchase bingo cards from a supplier approved by the Lotteries Commission.

12) Cancellation and Suspension

- a) "Cancellation" refers to the rescinding of all privileges granted under an approved licence. Continued operation after cancellation is illegal under the Criminal Code and as such, is a Commission and the organization at the time the licence was issued. To resume operations, an organization must remove the serious breach of the contract formed between the Gaming source of the cancellation and apply for a new licence.

- b) "Suspension" means the removal of future licensing privileges and is subject to reinstatement at the discretion of the Gaming Commission after specified conditions are met. Suspension may occur without the cancellation of an existing licence.
 - c) Cancellation and/or Suspension may occur when it is evident the licence holder has not upheld the terms and conditions set out governing lottery operations.
 - d) When the cause of "Suspension" is financial in nature, the Gaming Commission may require a "financial guarantee" of fees and/or prizes as a condition for continued operations. The condition may be applied to individuals and/or organizations.
- 18) Fees
- a) Bingo and raffles with a prize value above \$500 per event will be charged a flat fee of twenty-five dollars (\$25) for each license.
 - b) A break-open type of Lottery Scheme will be charged a fee of ten dollars (\$10) per license.
 - c) Other types of gaming, such as casinos, with a prize value above \$500 per event, will be charged a flat fee of twenty-five dollars (\$25) per day.
 - d) Fairs and exhibitions will be charged a flat fee of twenty-five dollars (\$25) per day.
 - e) All fees are payable at the time of application.

N.B. LOTTERIES COMMISSION

Appendix "F-2"
New Brunswick
2010/11/20

COMMISSION DES LOTERIES
DU NOUVEAU-BRUNSWICK

TERMS AND CONDITIONS FOR LICENSING

- In these Terms and Conditions for Lottery Licensing:
- a) "Commission" means the Lotteries Commission of New Brunswick;
 - b) "Charitable or Religious object or purpose" means any object for:
 - (i) the relief of poverty,
 - (ii) education,
 - (iii) advancement of religion, or
 - (iv) any purpose beneficial to the community;
 - c) "Charitable or Religious organization" means an organization which performs services of public good or welfare without profit and includes an organization designated as such by the Minister;
 - d) "Purpose beneficial to the community" means an activity or benefit to the public or sector thereof and includes Amateur Sport, Social, Community or Fraternal activities; and
 - e) "Minister" means the Minister of Finance, (Chairman of the Lotteries Commission of New Brunswick).

TERMS AND CONDITIONS FOR LICENSING

- 1) Groups Eligible for Licensing
 - a) Religious or Charitable
 - b) Fairs and Exhibitions
- 2) Groups not Eligible for Licensing
Commercial operations or individuals operating for personal profit
- 3) Games and Activities not Eligible for Licensing
Games prohibited by the Criminal Code of Canada i.e. dice games, three card monte, punch boards, coin tables.
- 4) Disposal of Funds
Proceeds of licensed gaming must only be spent on the objectives specified in the application as approved. A minimum of 1% of gross proceeds from licensed gaming must be utilized for the objectives indicated at the time of license application. Commercial and private interests must not be the prime beneficiaries of a licensed activity.
- 5) Prize and Game Participation Limitations
The province does not place any limits on the amount that can be charged for playing a game, however:
 - a) No credit is allowed as payment at bingo games;
 - b) No serial or installment prizes are allowed at bingo games;
 - c) Total potential prizes for one or more bingo evenings including door and raffie prizes cannot exceed \$18,000
 - 1) in any 18 hour period;
 - 2) in any one location;
 - d) No raffie can exceed a total prize limit of \$75,000 per event.
 - e) Twenty-four (24) Giant Bingo events (with total prizes in excess of \$15,000 per year, per license are permitted. Only two (2) Giant Bingos per month may be held in any one location.
 - f) There are no limits on total potential prizes for any Giant Bingo event, provided all prizes are purchased in a commercially accepted manner approved by the Commission.
- 6) Frequency of Allowable Events
 - a) Bingo - 104 per year per license
 - b) Casino - 2 per year per license
 - c) Only 4 bingo events are allowed in any one location per week except when specifically approved at a fair or exhibition.
 - d) All double bingo events must be approved by the Commission.

- Casino or Monte Carlo Nights**
- 1) Games at Casino or Monte Carlo Nights will be limited to blackjack tables and wheels of fortune.
 - 2) The maximum allowable number of blackjack tables is 20 and the maximum number of wheels of fortune is 10.
 - 3) Games at Casino or Monte Carlo Nights will be played with scrip, tokens, or chips. Prizes shall not be in the form of cash.
 - 4) Prizes must be disposed of once only at a specified time each day after play has ceased.

Applications for gaming are available from District Revenue Offices or Service Centres of the Department of Finance and the Lotteries Commission of New Brunswick.

Applications for licensing of games with a prize value at or below \$500 per event are to be submitted to District Revenue Offices or Service Centres of the Department of Finance. Permits for these games will be granted from the offices where the application was received.

Applications for licensing of games with a prize value above \$500 per event are to be submitted to the Lotteries Commission of New Brunswick, P.O. Box 6000, Fredericton, N.B. E3B 5H1.

The applicant must apply at least one month prior to the commencement of events or ticket sales.

Licenses to hold a "giant" bingo must be applied for separately.

CONDITIONS D'OBTEINION D'UNE PERMIS DE LOTERIE

- Dans les présentes conditions d'obtention de licence ou de permis de loterie:
- a) "Commission" désigne la Commission des loteries du Nouveau-Brunswick;
 - b) "Œuvres charitables ou religieuses" désigne:
 - (i) venir en aide aux défavorisés,
 - (ii) l'éducation,
 - (iii) l'avancement de la religion, ou
 - (iv) toute fin profitable à la communauté;
 - c) "organismes de charité ou organismes religieux" désigne un organisme à but non lucratif qui offre des services en vue d'assurer le bien-être du public et comprend un organisme désigné comme tel par le ministre.
 - d) "fin profitable à la communauté" désigne une activité ou un service destiné au public ou à une partie de celui-ci et comprend les activités du sport amateur, les activités sociales, communautaires ou les activités de bienfaisance; et
 - e) "ministre" désigne le ministre des Finances (président de la Commission des loteries du Nouveau-Brunswick).

CONDITIONS D'OBTEINION D'UNE PERMIS DE LOTERIE

- 1) Groupes admissibles
 - a) organismes religieux ou de charité
 - b) foires ou expositions
- 2) Groupes non admissibles
Les entreprises commerciales ou les personnes qui exploiteraient une loterie à dessein d'en tirer un profit personnel
- 3) Jeux et activités non pouvant être réglementés
Les jeux de hasard interdits par le Code criminel du Canada comme les jeux de dés, les jeux de bouvettes, les planches à roue et les tables à souk.
- 4) Affectation des recettes
Les recettes de jeux de hasard réglementés doivent seulement être affectées aux buts spécifiés dans la demande approuvée. Il faut affecter un minimum de 1% des recettes brutes provenant d'un jeu de hasard réglementé à la réalisation des buts énoncés au moment de la présentation de la constitution. Les entreprises commerciales et des particuliers ne doivent pas constituer les premiers bénéficiaires des recettes provenant d'une activité autorisée.
- 5) Limites sur le prix des billets et la participation aux jeux de hasard réglementés
La province n'impose aucune limite sur le prix des billets d'un jeu de hasard réglementé:
 - a) aucun crédit n'est permis à un bingo;
 - b) aucun prix en série ou périodique n'est permis aux jeux de bingo;
 - c) Le total des prix pouvant être remis lors d'un ou de plusieurs bingos, y compris les prix de présence et de tombola, ne doit pas dépasser:
 - 1) au cours d'une période de 18 heures;
 - 2) dans un même endroit;
 - d) le total des prix remis lors d'une tombola ne peut dépasser 75 000 \$.
- 6) Chaque titulaire de permis a le droit de tenir 24 bingos géants (dont géants peuvent avoir lieu au même endroit) au cours d'un même mois.
 - 1) Il n'y a aucune limite quant au total des prix remis lors d'un bingo géant, pourvu que les prix soient commercialement acceptables et approuvés par la Commission.
- 7) Fréquence des activités permises
 - a) bingo - 104 par année par licence
 - b) Casino - 2 par année par titulaire de licence
 - c) On ne doit pas tenir plus de quatre (4) jeux de bingo par semaine par local, sauf lorsque la Commission donne son assentiment exprès pour une foire ou une exposition.
 - d) Les bingos doubles doivent être autorisés par la Commission.
- 8) Soirées de casino ou de Monte-Carlo
 - a) Lors des soirées de casino ou de Monte-Carlo, les jeux seront limités aux tables de 21 et aux roues de fortune.
 - b) Le nombre maximum de tables de 21 permises est de 20 et le nombre maximum de roues de fortune de 10.
 - c) Lors des soirées de casino ou de Monte-Carlo, les jeux seront joués avec des billets provisoires, des jetons ou des pièces. Les prix ne peuvent être attribués en argent comptant.
 - d) Les prix sont attribués une fois par jour seulement à une heure précise dès la fin du jeu.
- 9) Demandes de licence ou de permis
Les demandes de licence ou de permis pour les jeux de hasard sont disponibles aux bureaux régionaux de perception ou aux centres régionaux de services du ministère des Finances et à la Commission des loteries du Nouveau-Brunswick.
 - a) Pour les jeux où le valeur de chaque prix ne dépasse pas 500 \$ par activité, il faut envoyer la demande de permis aux bureaux régionaux de perception ou aux centres régionaux de services du ministère des Finances. Le bureau qui a reçu la demande délivrera le permis.
 - b) Pour les jeux dont le valeur de chaque prix attribué dépasse 500 \$ par activité, il faut envoyer la demande de licence à la Commission des loteries du Nouveau-Brunswick, C.P. 6000, Fredericton (N.B.) E3B 5H1. Le Bureau de la Commission délivrera la licence.
 - c) Le requérant doit présenter sa demande au moins un mois avant le début de l'activité ou de la vente des billets.
 - d) Les demandes de licence...

9) **License Period**

The expiry date appears on the issued licence and is determined by the requirements of the planned event.

Single Event

The licence expires after the last day of the event.

Series of Events

(i) Last (non one year duration - same as with single event.

(ii) On-going events - one year duration. The licence expires one year from the date of issuance. New application is required for licence renewals.

10) **Management of Lotteries**

a) The lottery must be managed and conducted in the manner described in the application as approved. If there are any discrepancies between the licence and the application as approved, the licence shall govern.

b) Any changes or amendments to games which differ from those stated in the application, must be requested in writing and must be authorized in writing by a Licensing Officer.

c) All provincial, Municipal, Provincial and Federal Laws must be observed.

d) The licence may be revoked if any term or condition of this or any other lottery scheme licence issued to the organization has not been complied with. It is an offence under the Criminal Code of Canada to conduct a lottery scheme without a valid licence.

e) Conduct and management of the lottery must not be delegated to another organization or to a person who is not a member of the organization. The Lottery Commission may give prior exception to this rule in special circumstances.

f) All prizes described in the application as approved and/or publicly announced must be awarded.

g) The licensee must maintain such books and records as may be necessary to indicate the amounts realized from the conduct of the lottery scheme and the disposition of the proceeds.

11) **General**

a) The licence must be posted in a conspicuous place in the building where the lottery is being held. Raffle tickets with a prize value above \$500 must have the lottery licence number, issued by the Lottery Commission, prominently granted on all tickets.

b) Inspectors of the Lottery Commission and / or Peace Officers must be permitted access to all areas of the premises in which the lottery activities are taking place.

c) If more than one type of game is offered at a single event, a separate licence must be applied for and issued for each type of game.

d) If two organizations co-operatively offer a gaming event, one application and licence are acceptable, but the application must note such an arrangement and list the responsible officers for both organizations. One organization and officer to be noted on the application, shall assume the responsibility for maintaining the terms and conditions of the licence approval.

e) All organizations must submit a financial report of their fund raising activities upon expiration of their gaming licence. A report should be forwarded to the Commission within 30 days after the expiry date of a single event. For a series of events, a report covering the previous 12 months of operation, is required within 30 days of the licence expiry date. This report must be received before a renewal is issued.

Reports will not be required for "Permits".

- f) Licensed organizations can only sell Breakopen types of tickets directly at their events and locations. These tickets can only be obtained from an approved supplier.
- g) Bingo licensee must purchase bingo cards from a commission approved supplier.

12) **Cancellation and Suspension**

a) "Cancellation" refers to the rescinding of all privileges granted under an approved licence. Continued operation after cancellation is illegal under the Criminal Code and as such, is the result of a breach of the contract formed between the Commission and the Organization at the time the licence was issued. To resume operations, an organization would remove the source of the cancellation and apply for a new licence.

b) "Suspension" means the removal of future licensing privileges and is subject to reinstatement at the discretion of the Commission after specified conditions are met. Suspension may occur without the cancellation of an existing licence.

c) Cancellation and / or Suspension may occur when it is evident the licence holder has not upheld the terms and conditions set out governing lottery operations.

d) When the cause of "Suspension" is financial in nature, the Commission may require a "financial guarantee" of fees and / or prizes as a condition for continued operations. This condition may be applied to individuals and / or organizations.

13) **Fees**

- a) Fees are not charged for "Permits" for games with a prize value of \$500 or less per event.
- b) Bingo and raffles with a prize value above \$500 per event will be charged a flat fee of twenty-five dollars (\$25) for each licence.
- c) A Breakopen type of lottery will be charged a fee of ten dollars (\$10) per licence.
- d) Other types of gaming, such as casinos, with a prize value above \$500 per event, will be charged a flat fee of twenty-five dollars (\$25) per event.
- e) Fees and exhibitions will be charged a flat fee of twenty-five dollars (\$25) per day.
- f) All fees are payable at the time of application.

9) **Duration of the Licence**

La date d'expiration paraissant sur la licence est déterminée en fonction des exigences de l'activité prévue:

Activité unique

La licence expire dès que l'activité a pris fin.

Série d'activités

(i) Durée inférieure à un an - mêmes conditions que pour une activité unique.

(ii) Durée d'un an - activités continues: la licence expire un an après la date de délivrance. Il faut présenter une nouvelle demande pour faire renouveler la licence.

10) **Administration des loteries**

a) La loterie doit être tenue et administrée de la façon indiquée sur la demande au moment de son approbation. S'il y a des différences entre la licence et la demande approuvée, les dispositions de la licence prévaudront.

b) Tous changements ou toutes modifications aux jeux qui diffèrent de ceux énoncés dans la demande de licence ou de permis doivent être décrits par un agent de la réglementation.

c) Toutes les lois municipales, provinciales et fédérales applicables doivent être observées.

d) La licence peut être révoquée si l'organisation ne s'est pas conformée à toute condition d'obtention de cette licence ou si elle a commis une autre infraction en vertu d'un acte criminel du Canada d'administrer une loterie sans licence valide.

e) La responsabilité de tenir et d'administrer la loterie ne peut être déléguée à une autre organisation ou à une autre personne qui n'est pas membre de l'organisation. La Commission des loteries peut, dans des circonstances spéciales, faire exception au présent règlement.

f) Tous les prix qui sont décrits dans la demande approuvée et/ou annoncés publiquement doivent être attribués.

g) Le titulaire de licence doit tenir les livres et les registres nécessaires pour inscrire les recettes qu'il a réalisées grâce à la loterie de même que leur affectation.

11) **Généralités**

a) La licence doit être affichée dans un endroit bien en vue dans tout édifice où la loterie se déroule. Pour les tombolas ou la valeur de Commission des loteries, doit être inscrit très clairement sur tous les billets.

b) Les inspecteurs de la Commission des loteries ou les agents de la paix ont accès à tous les locaux où la loterie se déroule.

c) Si plus d'un type d'un jeu de hasard est offert lors d'une activité chaque type de jeu.

d) Si deux organisations offrent conjointement un jeu de hasard, il leur suffit de présenter une seule demande et d'obtenir une seule licence. Il faut cependant inscrire sur la demande ce genre d'arrangement de même que le nom des membres responsables de deux organisations. L'une des deux organisations et l'un des membres qui assument la responsabilité de maintenir les termes et conditions de la licence seront respectés.

e) Toutes les organisations doivent présenter un rapport financier de leur campagne de financement à l'expiration de leur licence depuis deux jours suivis l'expiration de leur licence à la Commission dans les 30 jours d'activité, le rapport vient les 12 mois précédents doit être présenté dans les 30 jours suivants la date d'expiration de la licence. Ce rapport doit être reçu avant que ne soit délivré un renouvellement de licence.

Les rapports ne sont pas nécessaires dans le cas des "permis".

f) Les organisations titulaires de licence ne peuvent vendre directement des billets de genre Breakopen qu'à l'occasion de leurs activités et dans leurs locaux. Ces billets ne peuvent être obtenus qu'à partir d'un fournisseur agréé.

g) Les titulaires de licences de bingo doivent acheter leurs cartes de bingo d'un fournisseur autorisé auprès de la Commission.

12) **Annulation et suspension**

a) "Annulation" désigne la rétractation de tous les privilèges accordés au titre d'une licence approuvée. Le Code criminel du Canada interdit de continuer à tenir une loterie après l'expiration d'une licence. Cet acte constitue le même genre de rupture de contrat passé entre la Commission et l'organisation au moment de l'approbation de la licence. Pour reprendre ses activités, l'organisation doit corriger la situation qui a donné lieu à l'annulation de la licence et présenter une nouvelle demande.

b) "Suspension" désigne le retrait du droit d'obtenir une licence à l'avenir et ce droit peut être rétabli à la discrétion de la Commission après que des conditions spécifiques aient été satisfaites. Il peut y avoir suspension sans que cela entraîne l'annulation de la licence existante.

c) Il y a motif d'annulation ou de suspension lorsqu'il est évident que le titulaire de la licence n'a pas respecté les conditions qui régissent les loteries.

d) Lorsque la "suspension" découle de raisons financières, la Commission peut exiger une "garantie financière" pour les droits à payer ainsi que les prix comme condition de la reprise des activités. Cette condition peut s'appliquer aux personnes ou aux organisations.

13) **Droits à payer**

a) Il n'y a aucun droit à payer pour l'obtention d'un "permis". La valeur de chaque prix ne doit pas dépasser 500 \$ par activité.

b) Pour les bingo et les tombolas ou la valeur du prix pour chaque activité dépasse 500 \$, le droit à payer est un taux forfaitaire de 25 \$ par licence.

c) Un droit de 10 \$ par licence est imputé pour les loteries du genre Breakopen.

d) Pour les autres types de jeux de hasard, tels que les casinos, ou la valeur de chaque prix dépasse 500 \$ par activité, il est imputé un taux forfaitaire de 25 \$ par jeu.

e) Tous les droits et les exonérations, et est imputé un taux forfaitaire de 25 \$ par jeu.

**BAND COUNCIL RESOLUTION
 RÉSOLUTION DE CONSEIL DE BANDE**

Chronologie No. - H# consécutive

Les Résolutions H# des résolutions des bandes

NOTE The words "From our Band Funds" "Capital" or "Revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
NOTA Les Mots "des fonds de notre bande" "capital" ou "Revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.

The Council of the Le conseil de la bande indienne		BURNT CHURCH FIRST NATION	Current Capital Balance Solde de capital	\$ _____
Agency District			Committed Engagé	\$ _____
Province	NEW BRUNSWICK		Current Revenue Balance Solde de revenu	\$ _____
Place Nom de l'endroit	LEGACEVILLE, NEW BRUNSWICK		Committed Engagé	\$ _____
Date	Day - Jour	Month - Mois	AD 19	Year - Année

DO HEREBY RESOLVE
 DÉCIDE, PAR LES PRÉSENTES

AT A DULY CONVENED MEETING of the Burnt Church First Nation Council held on October 15th, 1996 at Fredericton, New Brunswick, the enclosed Agreement on the Collection of Provincial: Tobacco Tax, Gasoline Tax, Sales Tax and Self-Licensing Relating to Gaming was approved and ratified.

quorum for this Band
 et celle bande le quorum est

ists of

Members
 membres du Conseil.

Paul Paul
 (Councilor - Conseiller)

Marie Stelmann
 (Councilor - Conseiller)

Joseph Stelmann
 (Councilor - Conseiller)

Robert Stelmann
 (Councilor - Conseiller)

Paul Stelmann
 (Councilor - Conseiller)

Robert Stelmann
 (Councilor - Conseiller)

Stelmann
 (Councilor - Conseiller)

Stelmann
 (Councilor - Conseiller)

Stelmann
 (Councilor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTÈRE

1. Comptes Revenus - Revenu	2. Expenditures - Dépenses	3. Actives Bandes Act. Espèces Actives (Fonds de la Loi sur les Indiens)	4. Solde de F. Capital
1. Capital	2. Revenu - Revenu		5. Solde de F. Revenu

Approved - Approuvé

Date: _____

Recommending Officer - Recommandé par: _____

SCHEDULE "E"

New
Nouveau  Brunswick

Tobacco Tax Act

Period Being Reported
to
Account Number

Retailer's Return for On Reserve Sales

Product		A. Beginning Inventory	B. Purchases During Month	C. Ending Inventory	(A+B-C) Sales
Cigarettes	Taxable	_____	_____	_____	_____
	Exempt	_____	_____	_____	_____
Tobacco Sticks	Taxable	_____	_____	_____	_____
	Exempt	_____	_____	_____	_____
Loose Tobacco	Taxable	_____	_____	_____	_____
	Exempt	_____	_____	_____	_____
Pipe Tobacco	Taxable	_____	_____	_____	_____
	Exempt	_____	_____	_____	_____
Snuff	Taxable	_____	_____	_____	_____
	Exempt	_____	_____	_____	_____
Chewing Tobacco	Taxable	_____	_____	_____	_____
	Exempt	_____	_____	_____	_____
Cigars	Taxable	_____	_____	_____	_____
	Exempt	_____	_____	_____	_____

Detailed records must be maintained for audit purposes

Signature _____ Date: _____ 19 _____ Telephone _____

Includes: Cigarettes, Cigars, Loose Tobacco, Pipe Tobacco, Snuff and Chewing Tobacco. Excludes: Tobacco Sticks, Cigarettes, Cigars, Loose Tobacco, Pipe Tobacco, Snuff and Chewing Tobacco.

Send completed form by
the 25th of the month to:

Department of Finance
Revenue Division
P.O. Box 3000
Fredericton, NB
E3B 5G5

Telephone: (506)453-2255