

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

BETWEEN:

MADAWASKA MALISEET FIRST NATION
As represented by Chief Floyd Bernard
(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.

AGREEMENT

WHEREAS section 87 of the Indian Act, R.S.C. 1985, c.1-6, 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 Madawaska Maliseet First Nation 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.

SIGNED IN DUPLICATE:

This 28th day of April, 1995

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



MINISTER OF FINANCE

In the presence of:


Witness

ON BEHALF OF THE

Madawaska Maliseet First Nation


CHIEF

In the presence of:


Witness

Richard Wallace
CHIEF OF COUNCIL
MADAWASKA MALISEET FIRST NATION
1000

SCHEDULE "A"

AGREED QUANTITY OF EXEMPT TOBACCO

The First Nation and the Minister determine and agree upon a consumption rate of 70 cartons of cigarettes (or the equivalent quantity of other tobacco products) for the members of the Band per week. This is based upon current population, ages, and smoking demographics of the Band, calculated as follows:

Band membership over 18 years of age	140
Rate of smokers	<u>50%</u>
	<u>70</u> cartons per week

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 9,575 litres of gasoline for the First National 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:

148 vehicles @ 62 litres per week	= 9,175
Band vehicles .. 2 school buses @ 200 litres/weekwk	= <u>400</u>
Weekly Consumption	= <u>9,575 litres</u>

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 Madawaska Maliseet First Nation Reserve to persons other than Status Indians in the following ratio:

Band's share	95%
Minister's share	5%

SCHEDULE "D"

New  Brunswick

ACCTS MGMT
FUEL

Gasoline and Motive Fuel Tax Act

Retailer's Report for On Reserve Sales

Account Number

Reporting Period

to

	Gasoline	Diesel
1. Beginning Inventory (Litres)	_____	_____
2. Purchases (Litres) Taxed	_____	_____
3. Purchases (Litres) Exempt	_____	_____
4. Ending Inventory	_____	_____
5. Sales (Litres) (1+2+3-4)	_____	_____
6. Native Sales	_____	_____
7. Taxable Litres Sold (5-6)	_____	_____

Detailed records must be maintained for audit purposes

Signature: _____ Date: _____ 19 ____

Telephone: _____

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

SCHEDULE "E"


**New
Nouveau Brunswick**

TOBACCO

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	Marked	_____	_____	_____	_____
	Unmarked	_____	_____	_____	_____
Tobacco Sticks	Marked	_____	_____	_____	_____
	Unmarked	_____	_____	_____	_____
Loose Tobacco	Marked	_____	_____	_____	_____
	Unmarked	_____	_____	_____	_____
Pipe Tobacco	Taxed	_____	_____	_____	_____
	Untaxed	_____	_____	_____	_____
Snuff	Taxed	_____	_____	_____	_____
	Untaxed	_____	_____	_____	_____
Chewing Tobacco	Taxed	_____	_____	_____	_____
	Untaxed	_____	_____	_____	_____
Cigars	Taxed	_____	_____	_____	_____
	Untaxed	_____	_____	_____	_____

Detailed records must be maintained for audit purposes

Signature _____ Date: _____ 19____ Telephone _____

Valuants to be recorded as follows:
 cigarettes - in units (number of cigarettes)
 tobacco sticks - in units (number of sticks)
 loose tobacco, pipe tobacco, snuff and chewing
 tobacco - in grams
 cigars - in units (number of cigars)

Loose tobacco - includes all tobacco except cigarettes,
 tobacco sticks, pipe tobacco, snuff, chewing tobacco
 and cigars.

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

SCHEDULE 'F'

SELF-LICENSING AGREEMENT

BETWEEN:

THE MADAWASKA MALISEET FIRST NATION 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 County of Madawaska 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 Madawaska Maliseet First Nation Reserve; and

(f) the Province and the First Nation have agreed that the Madawaska Maliseet First Nation Indian Community Gaming Commission shall be vested with authority to license and monitor gaming activities on the Madawaska Maliseet First Nation 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 Madawaska Maliseet First Nation Indian Community Gaming Commission established by the First Nation;
- (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 Madawaska Maliseet First Nation Indian Reserve at St. Basile, 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

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 licence 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 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 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.

13) **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.

DEFINITIONS

In these, "Terms and Conditions for Lottery Licensing"

- 4) "Commission" means the Lotteries Commission of New Brunswick;
- 5) "Charitable or Religious object or purpose" means any object for:
- the relief of poverty,
 - education,
 - advancement of religion, or
 - any purpose beneficial to the community;
- 6) "Charitable or Religious organization" means an organization which performs services of public good or welfare without profit/inclusch une organisation désignée de cette façon par le ministre;
- 7) "Purpose beneficial to the community" means an activity or benefit to the public or welfare thereof and includes Amateur Sport, Social, Community or Fraternal activities; and
- 8) "Minister" means the Minister of Finance, (Chairman of the Lotteries Commission of New Brunswick).

TERMS AND CONDITIONS FOR LOTTERY LICENSING

1) Groups Eligible for Licensing

- Religious or Charitable
- 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 maximum of 10% of gross proceeds from licensed gaming must be utilized for the objectives indicated in 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:

- No credit is allowed as payment at bingo games;
- No serial or installment prizes are allowed at bingo games;
- Total potential prizes for one or more bingo events including door and raffle prizes cannot exceed \$15,000
 - In any 18 hour period;
 - In any one location;
- No raffle can exceed a total prize limit of \$75,000 per event.

6) Frequency of Allowable Events

- Bingo - 104 per year per license
- Casino - 7 per year per license
- Only 4 bingo events are allowed in any one location per week except when specifically approved at a fair or exhibition.
- All double bingo events must be approved by the Commission.

7) Casino or Monte Carlo Nights

- Games at Casino and Monte Carlo Nights will be limited to blackjack tables and wheels of fortune.
- The maximum allowable number of blackjack tables is 70 and the maximum number of wheels of fortune is 10.
- Games of Casino Monte Carlo Nights will be played with wafers, tokens, or chips. Prizes shall not be in the form of cash.
- Prizes must be dispensed of once only at a specified time each day after play has ceased.

8) Applications

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 of or below \$100 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 office where the application was received.
- Applications for licensing of games with a prize value above \$100 per event are to be submitted to the Lotteries Commission of New Brunswick, P.O. Box 6000, Fredericton, N.B. E3B 3H1. Licenses for these games will be granted from the "Commission Office".

DÉFINITIONS

Dans les présentes conditions d'obtention de licence ou de permis de loterie:

- 4) "Commission" désigne la Commission des loteries du Nouveau Brunswick;
- 5) "Œuvres ou œuvres charitables ou religieuses" désigne:
- venir en aide aux démunés,
 - l'éducation,
 - l'avancement de la religion, ou
 - toute fin profitable à la communauté;
- 6) "Organisation de charité ou organisme religieux" désigne une organisation à but non lucratif qui offre des services au vue d'activités de bien-être de la population et comprend un organisme désigné comme tel par le ministre;
- 7) "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 de type sportif, les activités éducatives, communautaires ou les activités de bien-être;
- 8) "Ministre" désigne le ministre des Finances (président de la Commission des loteries du Nouveau Brunswick).

CONDITIONS D'OBTENTION DE LICENCE OU DE PERMIS DE LOTERIE

1) Groupes admissibles

- organismes religieux ou de charité
- foires ou expositions

2) Groupes non admissibles

Les entreprises commerciales ou les personnes qui exploiteraient une loterie à des fins de leur ou profit personnel.

3) Jeux et activités ne pouvant être organisés

Les jeux de hasard interdits par le Code criminel du Canada comme les jeux de dés, les jeux de hochets, les planches à roue et les tables à jeux.

4) Affectation des recettes

Les recettes de jeux de hasard réglementés doivent seulement être affectées aux buts spécifiés dans la demande approuvée. Il faut allouer au minimum de 10% des recettes brutes provenant d'un jeu de hasard réglementé à l'acquisition des buts énumérés au moment de la soumission de la demande. Les entreprises commerciales et des particuliers ne doivent pas constituer les premiers bénéficiaires des recettes provenant d'une activité autorisée.

5) Limites sur les prix des billets et la participation aux jeux de hasard

La province n'impose aucune limite sur les prix des billets d'un jeu de hasard, cependant:

- aucun crédit n'est permis à un bingo;
- aucun prix en série ou périodique n'est permis aux jeux de bingo;
- Le total des prix remis lors d'un ou de plusieurs événements de bingo, y compris les prix de présence et de tombola, ne doit pas dépasser 15 000 \$
 - au cours d'une période de 18 heures;
 - dans un même endroit;
- Le total des prix remis lors d'une tombola ne peut dépasser 75 000 \$.

6) Fréquence des activités possibles

- Bingo - 104 par année par licence
- Casino - 7 par année par titulaire de licence
- On ne doit pas tenir plus de quatre (4) jeux de bingo par semaine par local, sauf lorsque la Commission donne son autorisation expresse pour une loterie ou une exposition.
- Les bingo doubles doivent être autorisés par la Commission.

7) Tables de casino ou de Monte Carlo

- Lors des tables de jeu ou de Monte Carlo, les jeux seront limités aux tables de 21 et aux roues de fortune.
- Le nombre maximum de tables de 21 permisses est de 70 et le nombre maximum de roues de fortune de 10.
- Lors des tables de casino ou de Monte Carlo, les jeux seront joués avec des billets, des jetons, des pièces ou des fiches. Les prix ne pourront être attribués en argent comptant.
- Les prix sont attribués une fois par jeu seulement à une heure précise dans le local.

8) 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 administratifs des Prévôtés et la Commission des loteries du Nouveau Brunswick.

- Pour les jeux où la valeur de chaque prix ne dépasse pas 100 \$ par événement, il faut envoyer la demande de permis aux bureaux régionaux de perception ou aux centres régionaux de services de perception des Finances. Le bureau qui aura reçu la demande délivrera le permis.
- Pour les jeux dont la valeur de chaque prix attribué dépasse 100 \$ par événement, il faut envoyer la demande de permis à la Commission des loteries du Nouveau-Brunswick, C.P. 6000, Fredericton, N.B. E3B 3H1. Le Bureau de la Commission délivrera le permis.

**APPLICATION FOR BINGO CARD
SUPPLIER REGISTRATION**

NEW BRUNSWICK LOTTERIES COMMISSION
P.O. BOX 8096, FREDERICTON, N.B.
E3B 5H1

TELEPHONE (506) 453-2623

Province of
Brunswick

24-110 (2/98)

**DEMANDE D'ENREGISTREMENT DES
FOURNISSEURS DE CARTES DE BINGO**

LA COMMISSION DES LOTERIES
DU NOUVEAU-BRUNSWICK
C.P. 8096, FREDERICTON (NOUVEAU-BRUNSWICK)
E3B 5H1

TÉLÉPHONE (506) 453-2623

FOR OFFICE USE ONLY / RÉSERVE AU BUREAU

MO CA CH \$ REG DJ DE DM

PLEASE PRINT OR TYPE / VEUILLEZ IMPRIMER OU DACTYLOGRAPHIER

1. Name of Company or Agent
Nom de l'entreprise ou du représentant _____

2. Address
Adresse _____

Postal code
Code postal _____

3. Are you applying for registration as:

(A) Independent Agent (Bingo card supplier to one organization only)
Fee \$50 (Send cheque or money order payable to the Minister of Finance).

(B) Manufacturer (Bingo card supplier to more than one organization/individual)
 Distributor Fee \$200 (Send cheque or money order payable to the Minister of Finance).
 Distributor

3. Faites-vous une demande à titre de:

(A) Représentant indépendant (Fournisseur de cartes de bingo à un seul organisme) Droits d'enregistrement de 50 \$ payables au ministre des Finances au moyen d'un mandat ou d'un chèque.

(B) Fabricant (Fournisseur de cartes de bingo à plus d'un organisme ou particulier)
 Distributeur Droits d'enregistrement de 200 \$ payables au ministre des Finances au moyen d'un mandat ou d'un chèque.
 Distributeur

4. If you are applying as an independent agent or distributor, from which company(ies) do you receive your bingo cards?

4. Si vous faites une demande à titre de représentant indépendant ou de distributeur, quelle entreprise vous fournit les cartes de bingo?

(A) Name _____ Telephone _____
Nom _____ Téléphone _____

Address _____
Adresse _____

Postal Code _____ Contact _____
Code postal _____ Contact _____

(B) Name _____ Telephone _____
Nom _____ Téléphone _____

Address _____
Adresse _____

Postal Code _____ Contact _____
Code postal _____ Contact _____

5. Have you or any company with which you have been associated ever been denied registration or had it revoked? Yes No
OUI NON

If yes, give the name of the company.

5. Vous a-t-on déjà, vous-même ou toute autre entreprise à laquelle vous avez été associé, refusé ou révoqué un enregistrement? Dans l'affirmative, donnez le nom d'entreprise.

6. Have you or your company ever been registered with the New Brunswick Lottery Commission before? Yes No
OUI NON

Registration Number
Numéro d'enregistrement _____

6. Avez-vous, vous-même ou votre entreprise, déjà été enregistré auprès de la Commission des loteries du Nouveau-Brunswick?

7. Would you like your correspondence in

English French

7. Désirez-vous recevoir la correspondance en

français anglais

OVER / AU VERSO

Name in full / Nom complet _____ Signature _____

Title / Fonction _____

Home Address / Adresse du domicile _____

Postal Code / Code postal

Telephone: Business / Téléphone: bureau

Residence / résidence

Business / Témoin _____

Date

CONDITIONS FOR REGISTRATION

The Company / Agent agrees:

- 1) to sell bingo cards to licensed organizations/registered bingo card suppliers only.
- 2) to make necessary shipment records available to the Commission within 14 days of a request. (Bingo card serial numbers must appear on invoices.)
- 3) to cease supplying any organization or individual upon Commission request.
- 4) to cease selling items or general stock deemed by the Commission to be unacceptable for distribution.
- 5) to respect all applicable Federal, Provincial and Municipal Laws.
- 6) to ensure, in so far as possible, that commission "Terms and Conditions for Lottery Licensing" and general policies are respected by their clients.
- 7) that violation of any of the above conditions constitutes just cause for the Commission to revoke a bingo card supplier's registration privileges.

NOTE: The New Brunswick Lotteries Commission may deny / revoke registration of any company / individual based on an applicable criminal conviction.

CRITÈRES D'ADMISSIBILITÉ

L'entreprise, ou le représentant, accepte:

- 1) de vendre des cartes de bingo aux organismes titulaires d'une licence de bingo ou aux fournisseurs de cartes de bingo enregistrés seulement.
- 2) de mettre à disposition de la Commission les bordereaux d'expédition pertinents dans les 14 jours suivant une demande (les numéros de série des cartes de bingo doivent figurer sur les factures).
- 3) de cesser, à la demande de la Commission, d'approvisionner un organisme ou une personne en particulier.
- 4) de cesser de vendre des articles ou des marchandises réputés inacceptables par la Commission.
- 5) de respecter toutes les lois fédérales, provinciales et municipales applicables.
- 6) de s'assurer, dans la mesure du possible, que leurs clients respectent les « conditions d'utilisation de licence ou de permis de licence » ainsi que la politique générale de la Commission.
- 7) que toute dérogation à l'une ou l'autre des conditions mentionnées ci-dessus constitue une raison valable justifiant la révocation des droits d'enregistrement des fournisseurs de cartes de bingo par la Commission.

NOTE: La Commission des loteries de Nouveau-Brunswick peut refuser ou révoquer l'enregistrement de tout organisme ou particulier titulaire d'une licence à cet égard.

BREAKOPEN TICKET INFORMATION

Breakopen tickets can be obtained from:
The Atlantic Lottery Corporation,
P. O. Box 5500
770 St. George Blvd
Moncton, N.B.
E1C 8W6
Tel: (506) 853-5800
Toll Free: 1-800-561-3942

The Atlantic Lottery Corporation Inc. is the only approved supplier of Breakopen tickets for licensed non-profit community groups. It will be necessary to submit a financial report and a new application upon expiry of your licence.

The tickets can only be sold directly by licensee(s) at their own events and locations.

Good luck with your fund raising.

THE NEW BRUNSWICK LOTTERIES COMMISSION
(506) 453-2623

RESEGNEMENTS CONCERNANT LES BILLETS BREAKOPEN

Les billets de Breakopen peuvent être obtenus à l'adresse suivante:

La Société des loteries de l'Atlantique Inc.
C. P. 5500
77, boulevard Saint-George,
Moncton, N.-B.
Télé: (506) 853-5800
Sans frais: 1-800-561-3942

La Société des loteries de l'Atlantique Inc. est le seul fournisseur agréé des billets du genre Breakopen à l'intention des groupes communautaires à but non lucratif titulaires de licence. Il sera nécessaire de présenter un rapport financier et une nouvelle demande à l'expiration de votre licence.

Les billets ne peuvent être vendus directement que par le titulaire de la licence dans ses locaux et lors de ses activités.

Bonne chance dans votre campagne de financement.

COMMISSION DES LOTERIES DU NOUVEAU-BRUNSWICK
(506) 453-2623

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

13 Less than one year duration - same as with single event.

14 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 Licences

15 The licence 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.

16 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.

17 All applicable Municipal, Provincial and Federal Laws must be observed.

18 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.

19 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 Licensing Commission may give prior exception to this rule in special circumstances.

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

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

11 General

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

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

24 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.

25 If two organizations co-operatively offer a gaming event, one application and licence are acceptable, for the application must set out an arrangement and list the responsible officers for both organizations. One representative and officer, to be named on the application, shall assume responsibility for maintaining the terms and conditions of the licence approved.

26 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".

27 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.

28 Bingo licences must purchase bingo cards from a commission approved supplier.

12 Cancellation and Suspension

29 "Cancellation" refers to the revocation 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 serious 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.

30 "Suspension" means the removal of a licence holder's 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.

31 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.

32 Where 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. The condition may be applied to individuals and / or organizations.

13 Fees

33 Fees are not charged for "Permits" for games with a prize value of \$500 or less per event.

34 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.

35 A Breakopen type of lottery will be charged a fee of ten dollars (\$10) per licence.

36 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.

37 Fines and conditions will be charged a flat fee of twenty-five dollars (\$25) per day.

38 All fees are payable at the time of application.

La date d'expiration paraît sur la licence et est déterminée en fonction des exigences de l'événement prévu.

Activité unique

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

Série d'événements

13 Moins d'un an de durée - même que pour une activité unique.

14 En cas d'événements en cours de durée, la licence expire un an après la date de délivrance. Une nouvelle demande est requise pour faire renouveler la licence.

10 Administration des licences

15 Le titulaire doit être tenu et administré de la façon indiquée sur la demande au moment de son approbation. Il y a des différences entre la licence et la demande approuvée, les dispositions de la licence prévalent.

16 Tout changement ou modification aux jeux qui diffèrent de ceux énumérés dans la demande de licence ou de permis doivent faire l'objet d'une nouvelle demande préalable par écrit et autorisée par écrit par un agent de réglementation.

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

18 La licence peut être révoquée si l'organisation n'a pas complié avec les termes de l'émission de cette licence ou de toute autre licence de loterie qui lui a été délivrée. C'est un acte criminel au titre du Code criminel du Canada d'administrer une loterie sans licence valide.

19 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 licences peut, dans des circonstances spéciales, faire exception au présent règlement.

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

21 Le titulaire de licence doit tenir les livres et les registres nécessaires pour indiquer les ventes qu'il a réalisées grâce à la loterie de même que leur affectation.

11 Généralités

22 La licence doit être affichée dans un endroit bien en vue dans tout édifice où la loterie se déroule. Pour les tickets radio et la valeur de chaque prix attribué dépasse 500 \$, le numéro de licence, ainsi que la Commission des licences, doit être inscrit très distinctement sur tous les billets.

23 Les inspecteurs de la Commission des licences et les agents de la police ont accès à tous les locaux où la loterie se déroule.

24 Si plus d'un type de jeu de hasard est offert lors d'une activité unique, il faut présenter une demande de licence distincte pour chaque type de jeu.

25 Si deux organisations offrent conjointement un jeu de hasard, il faut établir de préférence un seul document et il n'est pas requis de licence. Il faut répondre indiquant sur la demande le genre d'arrangement de nature que les deux membres responsables des deux organisations. Une des deux organisations et l'un des membres qui seront spécifiés sur la demande auront la responsabilité de voir à ce que les conditions d'émission de la licence soient respectées.

26 Toutes les organisations doivent présenter un rapport financier de leur campagne de financement de l'expiration de leur licence de jeu de hasard. Le rapport doit être transmis à la Commission dans les 30 jours suivant l'expiration d'une activité unique. Dans le cas d'une série d'événements, le rapport visant les 12 mois précédents doit être présenté dans les 30 jours suivant 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".

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

28 Les titulaires de licence de bingo doivent acheter leurs cartes de bingo d'un fournisseur autorisé auprès de la Commission.

12 Annulation et suspension

29 "Annulation" désigne la révocation de toutes les privilèges accordés au titre d'une licence approuvée. Le Code criminel du Canada interdit de continuer à tenir une loterie après l'annulation d'une licence. Cet acte criminel est le résultat d'une grave violation du contrat passé entre la Commission et l'organisation au moment de la délivrance 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.

30 "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 les conditions spéciales ont été satisfaites. Il peut y avoir suspension sans que cela entraîne l'annulation de la licence existante.

31 Il y a lieu d'annulation ou de suspension lorsqu'il est évident que le titulaire de la licence n'a pas respecté les conditions qui régissent les licences.

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

13 Droits à payer

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

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

35 Un droit de 10 \$ par licence est imposé pour les licences de genre Breakopen.

36 Pour les autres types de jeux de hasard, tels que les casinos, où la valeur de chaque prix dépasse 500 \$ par activité, il est imposé un taux forfaitaire de 25 \$ par jour.

37 Pour les licences et les suspensions, il est imposé un taux forfaitaire de 25 \$ par jour.

38 Tous les droits sont payables au moment de la demande.