

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

BETWEEN:

OROMOCTO FIRST NATION
As represented by Chief ROGER ATWIN
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.

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 Oromocto 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 3rd day of August, 1995

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

Mervin MacLean
MINISTER OF FINANCE

In the presence of:

Douglas G. Fowler
Witness

ON BEHALF OF THE
CROMOCTO FIRST NATION

Chief Roger Atte
CHIEF

In the presence of:
Douglas G. Fowler
Witness

Councillors:

Nelly Melier
Shelly Sabathis
Mark Sabathis

SCHEDULE "A"
AGREED QUANTITY OF EXEMPT TOBACCO

The First Nation and the Minister determine and agree upon a consumption rate of 138 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 over 18 years of age 275

Rate of smokers 50%

138 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 13,430 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:

Gasoline:

210 private vehicles @ 62 litres per week	= 13,020
2 Band owned vehicles (school bus and police car) @ 125 litres per week	= 250
16 recreational vehicles @ 10 litres per week	= 160
	<hr/> <hr/> 13,430

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 Oromocto Reserve to persons other than Status Indians in the following ratio:

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

SCHEDULE "D"

New
Nouveau  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 _____

Volumes 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)453-2155

SCHEDULE "P"

SELF-LICENSING AGREEMENT

BETWEEN:

THE OROMOCTO 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 Town of Oromocto 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 Oromocto Reserve; and

(f) the Province and the First Nation have agreed that the Oromocto Indian Community Gaming Commission shall be vested with authority to license and monitor gaming activities on the Oromocto 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 Oromocto 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 Oromocto Indian Reserve at Oromocto, 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 ensue to the benefit of and be binding upon the parties hereto, their respective heirs, executors, administrators, legal personal representatives, successors and assigns.

APPENDIX "F-2"

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) **Price 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 installment 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.

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 licensee.
- b) A break-open type of Lottery Scheme will be charged a fee of ten dollars (\$10) per licensee.
- 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":

- 1) "Commission" means the Lotteries Commission of New Brunswick;
- 2) "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;
- 3) "Charitable or Religious organization" means an organization which performs an official public good or welfare without profit and includes an organization designated as such by the Minister;
- 4) "Purpose beneficial to the community" means an activity or benefit to the public or anyone thereof and includes Amateur Sport, Social, Community or Financial activities; and
- 5) "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**

- 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, roulette.

4) Disposal of Funds

Proceeds of licensed gaming must only be spent on the objectives specified in the application as approved. A minimum of 15% of gross proceeds from bingo 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 provision 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 events (including door and saddle-prizes) cannot exceed \$10,000
 - D. In any 10 hour period;
 - E. In any one location;
- d) No cash can exceed a total prize limit of \$75,000 per event.

6) Frequency of Allowable Events

- a) Bingo - 100 per year per license
- b) Casinos - 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.

7) Casinos or Monte Carlo Nights

- a) Games at Casinos and Monte Carlo Nights will be limited to Blackjack tables and wheels of fortune.
- b) The maximum allowable number of blackjack tables is 20 and the maximum number of wheels of fortune is 10.
- c) Games at Casinos or Monte Carlo Nights will be played with chips, tokens, or chips. Prism shall not be in the form of cash.
- d) Prism must be dispensed at no cost at a specified time each day after play has ceased.

8) Applications

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

- a) Applications for licensing of games with a prize value of 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 office where the application was received.
- b) 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 4000, Fredericton, N.B. E3B 5H1. Licenses for these games will be granted from the "Commission Office".
- c) The applicant must apply at least one month prior to the commencement of events or ticket sales.
- d) Licences to hold a "giant" bingo must be applied for separately.

DEFINITIONS

These provisions conditions d'obtention de licence ou de permis de loterie

- 1) "Commission" désigne la Commission des loteries du Nouveau-Brunswick;
- 2) "But au service charitable ou religieux" désigne:
 - i) venir en aide aux démunis;
 - ii) l'éducation;
 - iii) l'avancement de la religion; ou
 - iv) toute fin profitable à la communauté;
- 3) "Organisation de charité ou organisation religieuse" désigne une organisation à but non lucratif qui utilise ses ressources et ses revenus pour le profit et comprend un organisme éligible nommé par la section;
- 4) "Préjudice à la communauté" désigne une activité ou un service classé au profit ou à une partie du profit et comprend les activités de vente, promotion, les autorisations, communications ou les activités de financement, etc.
- 5) "Président" 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**

- a) organisations éligibles ou de charité
- b) fêtes ou expositions

2) Groupes non admissibles

Les entreprises commerciales ou les personnes qui exploitent une entreprise à distance d'un lieu de profit personnel.

3) Jeux et activités ne pouvant être réglementés

Les jeux de hasard interdits par le Code criminel du Canada ou les jeux d'asile, les jeux de hasard, les paris à trou et les paris à远程.

4) Affiliation des recueils

Les recueils de jeu de hasard réglementés doivent également être affectés aux fonds destinés à la demande approuvée. Il faut ajouter un minimum de 10% des sommes brutes provenant d'un jeu de hasard réglementé à l'application des fonds destinés à l'accomplissement de la demande. Les entreprises commerciales et les particuliers ne doivent pas constituer les premières bénéficiaires des recueils provenant d'une activité autorisée.

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

La présence n'importe aucune limite sur le prix des billets d'un jeu de hasard, cependant:

- a) aucun crédit n'est permis à un bingo
- b) aucun jeu en série ou périodique n'est permis aux jeux de bingo
- c) Le total des prix payants être moins lors d'un jeu de plusieurs bingo, y compris les prix de présence et de tombola, et doit être inférieur à 10 000 \$;
 - D. 100 euros d'un jeu de période de 10 heures;
 - E. 20 euros en moins toutes;
- d) le total des prix payants lors d'une tombola ne peut dépasser 7500\$.

6) Fréquence des activités gérées

- a) Bingo - 104 par année par licence
- b) Casino - 2 par année par titulaire de licence
- c) On ne doit pas avoir plus de quatre 10-jours de bingo par mois par local, sauf lorsque la Commission offre une autorisation expresse pour une liste de raisons spécifiques.
- d) Les bingo doubles doivent être autorisés par la Commission.

7) Séances de casino ou de Monte-Carlo

- a) Long des séances de jeu de bingo ou de Monte-Carlo, les jeux seront limités aux tables de 25 et aux roues de fortune.
- b) Le nombre maximum de tables de 25 personnes est de 25 et le nombre maximum de roues de fortune est 10.
- c) Les séances-de-jeux-de-casino ou de Monte-Carlo, les jeux seront joués avec des billets précaution, des photos ou des billets. Les jeux ne peuvent être utilisés en argent comptant.
- d) Les prix sont attribués une fois par jour seulement à une heure précise dans la loi du jeu.

8) Demande de licence ou de permis

Les demandes de licences ou de permis pour les jeux de hasard sont disponibles sous forme réglementée de prescription ou sur ordre réglementé de l'acheteur du ministère des Finances et à la Commission des loteries du Nouveau-Brunswick.

- a) Pour les jeux où la valeur de chaque prix ne dépasse 200\$ par activation, il faut envoyer la demande de permis aux bureaux réglementés de permis ou aux centres réglementés de services des institutions des affaires. Le bureau qui écrit reçoit la demande délivrera la permission.
- b) Pour les jeux dont la valeur de chaque prix attribut dépasse 200\$ par activation, il faut envoyer la demande de permis à la Commission des loteries du Nouveau-Brunswick, C.P. 5000, Fredericton, N.B. E3B 5H1. Le Bureau de la Commission délivrera la licence.
- c) La demande doit justifier sa demande permise un mois avant la date de l'activation ou de la vente des billets.
- d) Les demandes de licences visant un bingo "giant" doivent être présentées séparément.

11 License renewal

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

30 days less than one year duration – same as with single events.

30 days for going events – one year duration. The licence expires one year from the date of issuance. New application is required for licence renewals.

12 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 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 Municipal, Provincial and Federal Laws must be observed.

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

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 Lotteries Commission may give prior permission that 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 license and the disposition of the proceeds.

13 General

a) The licensee must be posted in a conspicuous place in the building where the lottery is being held. Radio tickets with a prize value above \$1000 must have the lottery license number, issued by the Lotteries Commission, prominently printed on all tickets.

b) Inspectors of the Lotteries Commission and / or Peace Officers must be provided 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 license must be applied for and issued for each type of game.

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

e) All organizations must submit a financial report of their fund raising activities and operation of their gaming licenses. 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 license 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 Raffle tickets type of tickets directly at their events and locations. These tickets can only be obtained from an approved supplier.

g) Raffle tickets must purchase large cards from a commission approved supplier.

14 Cancellation and Suspension

a) "Cancellation" refers to the revoking of all privileges granted under an approved license. Continued operation after cancellation is illegal under the Criminal Code and as such, in the result of a serious breach of the contract formed between the Commission and the Organization at the time the license was issued. To ensure operations, an Organization would renounce the terms of the cancellation and apply for a new license.

b) "Suspension" means the removal of a current license, pending approval or reinstatement at the discretion of the Commission after specified conditions are met. Suspension may occur without the cancellation of an existing license.

c) Cancellation and / or Suspension may occur when it is evident the license 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 less and / or prior to a condition for continued operations. That condition may be applied to individuals and / or organizations.

15 Fees

a) Fees are not charged for "Permits"; for games with a prize value of \$1000 or less per event.

b) Raffles and raffles with a prize value above \$1000 per event will be charged a flat fee of twenty-five dollars (\$25) for each license.

c) A Raffle ticket type of lottery will be charged a fee of ten dollars (\$10) per license.

d) Other types of gaming, such as quizzes, with a prize value above \$1000 per event, will be charged a flat fee of twenty-five dollars (\$25) per day.

e) Fairs 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.

16 Details of the license

The date of registration, passim, on the license and definition of location, the requirements of the event, etc.

Activity unique

The license expires once the activity is prior to the date.

Series of activities

Duration indicates it can be - infinite conditions que pour une activité unique.

Duration of an act - infinite conditions que pour une activité unique. Il faut prélever une nouvelle demande pour faire renouveler la licence.

17 Administration of the license

a) The license shall be issued and administered by the agency indicated on the document of issue. There may be differences between the license or the document of issue, the disposition of the license notwithstanding.

b) Total changes in terms and conditions over time that do not affect the document of issue or its price do not require a new application for the license.

c) Total changes in terms and conditions over time that do not affect the document of issue or its price do not require a new application for the license.

d) The license shall be issued if the organization has not previously issued a license to the same person under the same name or title or code number or the Canadian administrator issues a license under another name.

e) The responsibility of issue and administration of the license can not be delegated to any other organization or to any other person who is not a member of the organization. The Commission does not permit delegation of the license, but it is allowed to be transferred under certain circumstances, with exception to general regulation.

f) Total fees that are different in the document of issue and / or announcement publicly do not affect the license.

18 Cancellation

a) The license shall be affected during an event that occurs during your license or otherwise. For the cancellation of the value of the lottery price of admission below \$1000, the non-refundable license, due to the cancellation of the license, shall also cancel it by returning the lottery ticket.

b) The inspectors of the Commission of lotteries are the agents of the inspection and are known as license or otherwise.

c) In case of any type of an act of hazard and other acts of an active nature, they shall present a demand for the license distance for each type of act.

d) Some organizations cannot independently sell their lottery. If they sell tickets in a single event and / or obtain a new lottery license, it is important to indicate that the demand is given to an organization that is not the same organization responsible for the organization. The fact that these organizations and / or the same organization that sell the tickets are in responsibility of total or specific cancellation of the license is not responsible.

e) All organizations cannot independently sell their lottery. If they sell tickets in a single event and / or obtain a new lottery license, it is important to indicate that the demand is given to an organization that is not the same organization responsible for the organization. The fact that these organizations and / or the same organization that sell the tickets are in responsibility of total or specific cancellation of the license is not responsible.

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**APPLICATION FOR BINGO CARD
SUPPLIER REGISTRATION**

NEW BRUNSWICK LOTTERIES COMMISSION
P.O. BOX 6000, FREDERICTON, N.B.
(E3B 5H1)

TELEPHONE (506) 433-3613

New Brunswick

20-1-90-1995

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

LA COMMISSION DES LOTERIES
DU NOUVEAU-BRUNSWICK
C.P. 6000, FREDERICTON (NOUVEAU-BRUNSWICK)
E3B 5H1

TELEPHONE (506) 433-3623

FOR OFFICE USE ONLY / RESERVE AU BUREAU

MD CA CH S _____ PECM _____ D.L. _____ D.E. _____ D.M. _____

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:

(A) Independent Agent (Bingo card supplier to one organization only)
Fee \$200 (Send cheque or money order payable to the Minister of Finance).

(B) Manufacturer (Bingo card supplier to more than one organization / individual)
 Manufacturer / 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) Crédit d'enregistrement de 20 \$ payable au ministre des Finances au moyen d'un mandat ou d'un chèque.

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

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?

(1) Name Nom _____
Address Adresse _____
Postal Code Code postal _____ Contact Contact _____

Telephone Téléphone _____

(2) Name Nom _____
Address Adresse _____
Postal Code Code postal _____ Contact Contact _____

Telephone Téléphone _____

5. Have you or any company with which you have been associated ever been denied registration or had it revoked? Yes No
If yes, give the name of the company.

5. Vous avez déjà, vous-même ou toute autre entreprise à laquelle vous avez été associée, refusé ou dévoqué un enregistrement?
Etant 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
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
X. Désirez-vous recevoir la correspondance en
 français anglais

COUVERT AU VERSO

Name in full Nom complet	Signature _____			
Title Fonction				
Home Address Adresse du domicile			Postal Code Code postal	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Telephone: Business Téléphone: bureau	<input type="text"/>	<input type="text"/>	<input type="text"/>	Residence Résidence
Witness Témoin			Date	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/>

CONDITIONS FOR REGISTRATION**The Company / Agent agrees:**

- 1) To sell bingo cards to licensed organizations / registrars of 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's request.
- 4) To reverse 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 clientele.
- 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 / refuse registration of any company / individual based on an applicable criminal conviction.

CRITÈRES D'ACCÉSIBILITÉ

L'entreprise, ou le représentant, envoient:

- 1) de vendre des cartes de bingo aux organismes titulaires d'une licence délivrée ou aux fournisseurs de cartes de bingo enregistrés seulement;
- 2) de mettre à la disposition de la Commission des 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 réputées insécuritaires 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'émission de licence » ou de prendre de l'expérience 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.

NOTA: La Commission des loteries du Nouveau-Brunswick peut refuser ou révoquer l'enregistrement de tout organisme ou particulier déclaré coupable d'une infraction à cet agent.

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 8M6
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

RESEIGNEMENTS 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