

**WHOLESALER/RETAILER REGISTRATION FORM
 SUGAR SWEETENED BEVERAGE TAX**

PLEASE TYPE OR PRINT IN INK WHEN COMPLETING THIS FORM AND FORWARD TO:
 TAX ADMINISTRATION DIVISION, DEPARTMENT OF FINANCE, P.O. BOX 8720, ST. JOHN'S, NL, A1B 4K1
 Email: TaxRegistration@gov.nl.ca Fax: 709-729-2856

**SECTION 1
 BUSINESS DETAILS**

1(a) Please check the box below to indicate whether registering as a wholesaler, retailer or both.

Wholesaler Retailer Both

1(b) Please check box below to indicate business type.

Proprietorship: *General Partnership: **LTD Liability Partnership: **Corp.: Other(specify) _____

*General Partnership comprised of a combination of Limited Liability Partnerships or Corporations please attach a copy of the partnership agreement, along with proof of registration for individual partners from the Newfoundland and Labrador Registry of Companies.

**Attach copy of proof of registration from the Newfoundland and Labrador Registry of Companies.

1(c) Legal Name:

1(d) Trade Name:

1(e) Provincial Tax Remitter Number (if applicable)

1(f) Federal Business Number:

1(g) Fiscal Year End:

1(h) Commencement Date of Business in the Province of NL:

**SECTION 2
 CONTACT INFORMATION**

2(a) General Mailing Address

| | | | |
|------------|-----------|------------|-----------------|
| Street/Box | Town/City | Prov/State | Postal/Zip Code |
|------------|-----------|------------|-----------------|

2(b) Business Location #1

| | | |
|--------------|-----------|------------|
| Street | Town/City | Prov/State |
| Contact Name | Title | |
| Phone | Facsimile | E-Mail |

2(c) Business Location # 2(if applicable)

| | | |
|--------------|-----------|------------|
| Street | Town/City | Prov/State |
| Contact Name | Title | |
| Phone | Facsimile | E-Mail |

2(d) Business Location #3 (if more than three physical locations please provide the same on a separate sheet)

| | | |
|--------------|-----------|------------|
| Street | Town/City | Prov/State |
| Contact Name | Title | |
| Phone | Facsimile | E-Mail |

2(e) Accounting Records

| | | |
|--------------|-----------|------------|
| Street | Town/City | Prov/State |
| Contact Name | Title | |
| Phone | Facsimile | E-Mail |

| SECTION 3 BANKING INFORMATION | | | |
|----------------------------------|----------------------|----------------------|-----------------------|
| Bank Name _____ | | | |
| Street/Box _____ | Town/City _____ | Prov/State _____ | Postal/Zip Code _____ |
| Bank Number _____ | Transit Number _____ | Account Number _____ | |

| SECTION 4 OWNERS AND DIRECTORS | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------|
| Name _____ | E-Mail _____ | Phone _____ |
| <input type="checkbox"/> Owner <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Officer <input type="checkbox"/> Other (specify) _____ | | |
| Owner/Partner Social Insurance Number : _____ - _____ - _____ | | |
| Name _____ | E-Mail _____ | Phone _____ |
| <input type="checkbox"/> Owner <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Officer <input type="checkbox"/> Other (specify) _____ | | |
| Owner/Partner Social Insurance Number : _____ - _____ - _____ | | |
| If there are more than two partners or officers/directors, please provide same on a separate sheet | | |

| SECTION 5 OTHER INFORMATION | |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 5(a) Wholesaler - Estimate of Monthly Sugar Sweetened Beverage tax to be Collected and Remitted | \$ _____ |
| 5(b) Retailer - Estimate of Monthly Sugar Sweetened Beverage tax to be Remitted on Products Purchased from Unregistered Wholesalers | \$ _____ |
| 5(c) Are you exporting sugar sweetened beverage products outside of the province? | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| 5(d) If this business has been purchased, leased or otherwise taken from a previous operator, please provide: | |
| Name of previous operator: _____ | |
| Effective date of change-over: _____ | |

| SECTION 6 CERTIFICATION | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| I hereby certify that, to the best of my knowledge and belief, the information provided on this form is accurate. It is a serious offence to make false statements on this Application. | |
| _____ | _____ |
| Name(Please Print) | Signature |
| _____ | _____ |
| Title | Email Address |
| _____ | |
| Date | |

Privacy and Confidentiality Notice

*This information is collected for the purpose of the Department of Finance to administer the sugar sweetened beverage tax under the **Revenue Administration Act, and Section 61 of the Access to Information and Protection of Privacy Act, 2015.** All information you provide, both personal and business related, will be kept confidential and compliant with the **Access to Information and Protection of Privacy Act, 2015.** (<https://assembly.nl.ca/legislation/sr/statutes/a01-2.htm>).*

If you have any concerns regarding privacy and confidentiality, please contact the Tax Administration Division toll free at 1-877-729-6376

INSTRUCTIONS

This Registration Form is required to be completed by wholesalers who collect the sugar sweetened beverage tax and by retailers purchasing sugar sweetened beverage products from non-registered wholesalers. Please note if you are a retailer who is purchasing sugar sweetened beverage products solely from registered wholesalers, you are not required to register.

SECTION 1: BUSINESS DETAILS

- a) Check the appropriate box to indicate if registering as a wholesaler, retailer or both.
A registered wholesaler is required to collect the sugar sweetened beverage tax from a retailer, while a retailer is required to calculate and remit the sugar sweetened beverage tax (where no tax has been imposed) on purchases made from non-registered wholesalers.
- b) Check the appropriate box indicating the legal entity type of the business. If the business is an association, syndicate, joint venture or co-venture please check other, and specify the type in the space provided.
 - Please attach proof of registration with the Registry of Companies if the legal entity is a Limited Liability Partnership, Provincially Registered Corporation or Extra-Provincial Registered Corporation.
 - General Partnership comprised of a combination of Limited Liability Partnerships or Corporations please attach a copy of the partnership agreement, along with proof of registration for individual partners from the Newfoundland and Labrador Registry of Companies
 - A copy of agreement is required for associations, syndicates, joint ventures or co-ventures.
- c) Enter the Legal Name of the Company to be registered.
- d) Enter the Trade Name of the Company to be registered.
- e) If you are registered under another provincially administered tax program, enter the six digit Tax Remitter Number that can be found on returns or any issued licensed.
- f) Enter the nine digit Federal Business Number issued by the Canada Revenue Agency for purposes of GST/HST and payroll purposes.
- g) Enter the fiscal year end used for income tax purposes.
- h) Enter the date the business commenced operations in NL.

SECTION 2: CONTACT INFORMATION

- a) Enter the address where all correspondence is to be mailed, including tax returns.
- b) Enter the first physical location of the business and the contact details of the individual responsible for the sugar sweetened beverage tax for this location.
- c) Enter the second physical location of the business and the contact details of the individual responsible for the sugar sweetened beverage tax for this location.
- d) Enter the third physical location of the business and the contact details of the individual responsible for the sugar sweetened beverage tax for this location. If further locations, please attach a separate sheet detailing the same.
- e) Enter the address where the accounting records will be held and the contact details of the individual responsible for the preparation of returns.

SECTION 3: BANKING INFORMATION

- Wholesalers and Retailers are regarded as “Collectors” and are accountable to hold tax collected in trust for the Crown.
- Enter the banking information relating to the bank account being utilized to collect and remit the sugar sweetened beverage tax.

SECTION 4: OWNERS AND DIRECTORS

- Enter the details required for the owner (proprietorship), partners (general partnership between two individuals) or officers and directors (Corporation) and tick the box indicating the type.
- Provide the Social Insurance Number of each owner/partner.
- If further space is required, please attach a separate sheet detailing the same.

SECTION 5: OTHER INFORMATION

- a) Enter the estimated sugar sweetened beverage tax that will be collected on a monthly basis.
- b) Enter the estimated sugar sweetened beverage tax that will be self-assessed on purchases and paid on a monthly basis.
- c) Please check box to indicate if you are exporting sugar sweetened beverage products outside of the province.
- d) If this business has been purchased, leased or otherwise taken over from a previous operator, please enter name of previous operator and effective date of change-over.