



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. <input type="checkbox"/> Wholesaler <input type="checkbox"/> Retailer <input type="checkbox"/> Both			
1(b) Please check box below to indicate business type. <input type="checkbox"/> Proprietorship: <input type="checkbox"/> *General Partnership: <input type="checkbox"/> **LTD Liability Partnership: <input type="checkbox"/> **Corp.: <input type="checkbox"/> 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.