Government of Newfoundland and Labrador
Department of Finance
Tax and Fiscal Policy Branch
Tax Administration Division

APPLICATION FOR REGISTRATION OF A TOBACCO WHOLESALER LICENCE AND/OR PERMIT(S) UNDER *THE REVENUE ADMINISTRATION ACT*

This form is to be used when applying for a Wholesaler's Licence to sell tobacco to retailers and/or wholesalers, a permit for a dealer to bring tobacco into the province, a permit for a dealer to stamp imported tobacco, a permit for a dealer to purchase, possess, store or sell unmarked tobacco and/or a permit for a manufacturer to mark tobacco.

PLEASE TYPE OR PRINT IN INK WHEN COMPLETING THIS FORM AND FORWARD TO
DEPARTMENT OF FINANCE, TAX ADMINISTRATION DIVISION
Email : taxregistration@gov.nl.ca OR Mail: PO BOX 8700, ST. JOHN'S, NL A1B 4J6
All fields are required to be completed, unless specified.

SECTION A: BUSINESS INFORMATION

PLEASE CHECK BOX BELOW TO INDICATE BUSINESS TYPE:

☐ Association ☐ Corporation (attach copy of Certificate of Incorporation) ☐ Joint Venture
☐ Proprietorship ☐ Partnership (provide copy of Agreement) ☐ Other (specify) _____

TAX REMITTER NUMBER (registered under a Provincial Tax Program)	
FEDERAL BUSINESS NUMBER	
LEGAL NAME	
TRADE NAME (if your business operates under a name other than the legal name)	
FISCAL YEAR END *(MM/DD)*	
COMMENCEMENT DATE OF BUSINESS *(MM/DD/YY)*	
COMMENCEMENT DATE OF BUSINESS IN NL, if different from above *(MM/DD/YY)*	

SECTION B: CONTACT INFORMATION

COMPLETE MAILING ADDRESS (For Returns & other correspondence from Tax Administration)

ATTN: (If desired)

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

PHYSCIAL BUSINESS LOCATION (For Licences/Permits)

Street Address	Town/City	Prov/State	Postal/Zip Code

Location Contact Information:

Contact Name	Title

Email

Phone	Fax

MULTIPLE PHYSICAL BUSINESS LOCATIONS (Complete if more than one Physical Business Location; provide separate sheet if necessary)

Street Address	Town/City	Prov/State	Postal/Zip Code

Location Contact Information:

Contact Name	Title

Email

Phone	Fax

PHYSICAL ACCOUNTING RECORDS STORAGE LOCATION (if different than Physical Business Location above)

Street Address	Town/City	Prov/State	Postal/Zip Code

Accounting Contact Information:

Contact Name	Title

Email

Phone	Fax

SECTION C: BANKING INFORMATION

Bank Institution Name			
Street/Box	Town/City	Prov/State	Postal/Zip Code
Institution Number	Branch/Transit Number	Account Number	

SECTION D: OWNERS AND DIRECTORS

Please provide separate sheet, if necessary

(1)	Name	Title

Please Check the Appropriate Box: ☐ Owner ☐ Partner ☐ Director ☐ Officer ☐ Other (specify) _____

Email	
Phone	Date of Birth

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

(2)	Name	Title

Please Check the Appropriate Box: ☐ Owner ☐ Partner ☐ Director ☐ Officer ☐ Other (specify) _____

Email	
Phone	Date of Birth

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

SECTION E: TOBACCO WHOLESALER PROGRAM SPECIFICS

All fields are required to be completed, unless specified.

i) Please provide a brief description of the nature of your business operations in the province, ex. type of product you sell.

ii) LICENCE TYPE

Please indicate if you are: ☐ Manufacturer ☐ Wholesaler

Type of Licence required - *Select One* : ☐ Accountable (Collector of Tax) ☐ Non-Accountable* (Complete **Section vii**) ☐ Duty-free

iii) SUPPLIER (who you buy from) INFORMATION

Please provide separate sheet, if necessary

(1)	Legal/Trade Name	Operating Province
Contact Phone		Email

(2)	Legal/Trade Name	Operating Province
Contact Phone		Email

(3)	Legal/Trade Name	Operating Province
Contact Phone		Email

iv) PERMIT(S) REQUIRED

Select all that apply

1. Permit to bring tobacco into the Province	☐ Yes	☐ No
2. Permit to stamp imported tobacco (if buying outside the Province)	☐ Yes - complete v below	☐ No
3. Permit to purchase, possess, store or sell unmarked tobacco	☐ Yes - complete v & vii below	☐ No
4. Permit to mark tobacco (Manufacturers only)	☐ Yes - complete v below	☐ No

v) MARKING, STAMPING AND SELLING LOCATION(S)

Location where tobacco will be marked or stamped

Street Address	Town/City	Prov/State

Location where unmarked tobacco will be stored

Street Address	Town/City	Prov/State

vi) INVENTORY SITE(S) Please provide separate sheet, if necessary

	Street Address	Town/City	Prov/State	Postal/Zip Code
(1)				

Inventory Site (1) Contact Information:

Contact Name	Title

Email

Phone	Fax

	Street Address	Town/City	Prov/State	Postal/Zip Code
(2)				

Inventory Site (2) Contact Information:

Contact Name	Title

Email

Phone	Fax

vii) PURCHASER (who you sell to) INFORMATION Please provide separate sheet, if necessary

	Legal/Trade Name	Operating Province
(1)		

Contact Phone	Email

	Legal/Trade Name	Operating Province
(2)		

Contact Phone	Email

	Legal/Trade Name	Operating Province
(3)		

Contact Phone	Email

viii) OTHER INFORMATION

Please *estimate monthly sales volume* of cigarettes (including tobacco sticks) and monthly sales volume of all other tobacco products:

Number of cartons of cigarettes/sticks	
Number of grams of other tobacco	
Number of cigars	
Are you purchasing unmarked tobacco products for the purpose of selling in another jurisdiction?	☐ Yes ☐ No

SECTION F: 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.

Contact Name (Print)	Title

Signature	Date M M D D Y Y

Privacy and Confidentiality Notice

This information is collected for the purpose of the Department of Finance to process applications under the ***Revenue Administration Act*** . 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*** (www.assembly.nl.ca/Legislation/sr/statutes/a01-2.htm).

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

IMPORTANT NOTE:

Tobacco Wholesaler Licences expire December 31st and have to be renew each year.

Under the ***Revenue Administration Act*** , it is an offence to sell tobacco products to a wholesaler or retailer without a valid wholesaler licence (*Section 32(7)(c)*).