

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](mailto: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
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**PHYSICAL BUSINESS LOCATION** (For Licences/Permits)

Street Address	Town/City	Prov/State	Postal/Zip Code
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Location Contact Information:

Contact Name	Title
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Email

Phone	Fax
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**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
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Location Contact Information:

Contact Name	Title
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Email

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

Street Address	Town/City	Prov/State	Postal/Zip Code
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Accounting Contact Information:

Contact Name	Title
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Email

Phone	Fax
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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: <input type="checkbox"/> Owner <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Officer <input type="checkbox"/> Other (specify) _____																						
Email																						
Phone		Date of Birth																				
Street/Box		Town/City	Prov/State	Postal/Zip Code																		
(2)	Name		Title																			
Please Check the Appropriate Box: <input type="checkbox"/> Owner <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Officer <input type="checkbox"/> Other (specify) _____																						
Email																						
Phone		Date of Birth																				
Street/Box		Town/City	Prov/State	Postal/Zip Code																		
SECTION E: TOBACCO WHOLESALER PROGRAM SPECIFICS																						
<b><u>All fields are required to be completed, unless specified.</u></b>																						
<p>i) Please provide a brief description of the nature of your business operations in the province, ex. type of product you sell.</p> <p> </p> <p> </p> <p> </p>																						
<p>ii) LICENCE TYPE</p> <p>Please indicate if you are: <input type="checkbox"/> Manufacturer <input type="checkbox"/> Wholesaler</p> <p>Type of Licence required - <i>Select One</i> : <input type="checkbox"/> Accountable <input type="checkbox"/> Non-Accountable*  <small>(Collector of Tax)</small> <input type="checkbox"/> Duty-free</p>																						
<p>iii) SUPPLIER (who you buy from) INFORMATION      Please provide separate sheet, if necessary</p> <table border="1"> <tbody> <tr> <td>(1)</td> <td>Legal/Trade Name</td> <td>Operating Province</td> </tr> <tr> <td colspan="2">Contact Phone</td> <td>Email</td> </tr> <tr> <td>(2)</td> <td>Legal/Trade Name</td> <td>Operating Province</td> </tr> <tr> <td colspan="2">Contact Phone</td> <td>Email</td> </tr> <tr> <td>(3)</td> <td>Legal/Trade Name</td> <td>Operating Province</td> </tr> <tr> <td colspan="2">Contact Phone</td> <td>Email</td> </tr> </tbody> </table>					(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
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Contact Phone		Email																				
<p>iv) PERMIT(S) REQUIRED      Select all that apply</p> <table> <tbody> <tr> <td>1. Permit to bring tobacco into the Province</td> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> <tr> <td>2. Permit to stamp imported tobacco (if buying outside the Province)</td> <td><input type="checkbox"/> Yes - complete v below</td> <td><input type="checkbox"/> No</td> </tr> <tr> <td>3. Permit to purchase, possess, store or sell unmarked tobacco</td> <td><input type="checkbox"/> Yes - complete v &amp; vii below</td> <td><input type="checkbox"/> No</td> </tr> <tr> <td>4. Permit to mark tobacco (Manufacturers only)</td> <td><input type="checkbox"/> Yes - complete v below</td> <td><input type="checkbox"/> No</td> </tr> </tbody> </table>					1. Permit to bring tobacco into the Province	<input type="checkbox"/> Yes	<input type="checkbox"/> No	2. Permit to stamp imported tobacco (if buying outside the Province)	<input type="checkbox"/> Yes - complete v below	<input type="checkbox"/> No	3. Permit to purchase, possess, store or sell unmarked tobacco	<input type="checkbox"/> Yes - complete v & vii below	<input type="checkbox"/> No	4. Permit to mark tobacco (Manufacturers only)	<input type="checkbox"/> Yes - complete v below	<input type="checkbox"/> No						
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<b>v) MARKING, STAMPING AND SELLING LOCATION(S)</b>								
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				
<b>vi) INVENTORY SITE(S)</b> Please provide separate sheet, if necessary								
(1)	Street Address	Town/City	Prov/State	Postal/Zip Code				
Inventory Site (1) Contact Information:								
Contact Name		Title						
Email								
Phone		Fax						
(2)	Street Address	Town/City	Prov/State	Postal/Zip Code				
Inventory Site (2) Contact Information:								
Contact Name		Title						
Email								
Phone		Fax						
<b>vii) PURCHASER (who you sell to) INFORMATION</b> 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						
<b>viii) OTHER INFORMATION</b>								
Please <b>estimate monthly sales volume</b> 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?				<input type="checkbox"/> Yes <input type="checkbox"/> No				
<b>SECTION F: CERTIFICATION</b>								
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
<b>Privacy and Confidentiality Notice</b>								
This information is collected for the purpose of the Department of Finance to process applications under the <b>Revenue Administration Act</b> . All information you provide, both personal and business related, will be kept confidential and compliant with the <b>Access to Information and Protection of Privacy Act, 2015</b> ( <a href="http://www.assembly.nl.ca/Legislation/sr/statutes/a01-2.htm">www.assembly.nl.ca/Legislation/sr/statutes/a01-2.htm</a> ).								
If you have any questions regarding privacy and confidentiality, please contact the Tax Administration Division toll free at 1-877-729-6376.								
<b>IMPORTANT NOTE:</b>								
Tobacco Wholesaler Licences expire December 31st and have to be renew each year.								
Under the <b>Revenue Administration Act</b> , it is an offence to sell tobacco products to a wholesaler or retailer without a valid wholesaler licence (Section 32(7)(c)).								