Tobacconist Registration

Instructions

- To register a business as a Tobacconist under the *Smoke-Free Ontario Act*, *2017* in the province of Ontario, or renew an existing registration, the following forms must be completed and submitted to the Board of Health in which the business is located:
  - Application for Registration as a Tobacconist
  - Statement of Professional Accountant
- The **Application for Registration as a Tobacconist** form must be completed and signed by a person authorized by the business: e.g., sole proprietor, partner, officer, or director.
- The **Statement of Professional Accountant** form must be completed by a Chartered Professional Accountant (CPA) or a CPA firm authorized to practice in the place where the business or business' head office is located.
- Applications will not be accepted if the **Statement of Professional Accountant** is not completed by a CPA or CPA firm.
  To verify the CPA firm, please visit CPA Ontario's website and select the Firms Directory:
  https://myportal.cpaontario.ca/s/firm-directory
- Contact information for public health units can be found at:
  https://www.health.gov.on.ca/en/common/system/services/phu/locations.aspx
- For help completing this form, please refer to the **Guidelines for Registration as a Tobacconist** available at:
  https://www.ontario.ca/page/guidelines-registration-tobacconist
- Please ensure you attach a photocopy of government issued ID along with this application. Applications will not be accepted if a form of government issued ID is not provided.
- **Note**: Failure to provide all required information may result in a delay in processing the application, or the rejection of the application.
- For the Type of business selected in Section 3, enter the corresponding information for Legal Name in Section 4.

Type of business	Legal name required for selected business type
Sole Proprietorship	First name, middle initial, and last name of the owner
General Partnership	First name, middle initial, and last name of partners
Corporation	Full legal corporate name
Association	Full legal name of the association

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Application for Registration as a Tobacconist

To be completed by owner of business.

1. Date of Application (yyyy/mm/dd) _____

2. Reason for Application

☐ New application for registration as a Tobacconist ☐ Renewal of existing Tobacconist registration

3. Type of Business

☐ Sole Proprietorship ☐ General Partnership ☐ Corporation ☐ Association

4. Business and Contact Information

Legal Name (see instructions on page 1 for type of name(s) required)

Business or Operating Name

CRA Business Number

Tobacco Retail Dealer Permit (TRDP)

Business Address (i.e., operating location)

Unit Number	Street Number	Street Name	PO Box

City/Town	Province	Postal Code

Telephone	Email (if applicable)

Name, title, telephone, email of the owners, partners, officers, directors of members

If there are more than two persons, attach a separate list to this application showing details for each

Last Name	First Name	Middle Initial

Title

Telephone	Email

Last Name	First Name	Middle Initial

Title

Telephone	Email

Contact person for this application

Last Name	First Name	Middle Initial

Title/Relationship to Business

Telephone	Email

5. Do you have an online store associated with this business?

☐ Yes ☐ No

If Yes, please enter website address

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6. Requirements

Complete this section if you are registering as a Tobacconist

Is the place of business a building or located inside a building?

☐ Yes ☐ No

Is the place of business accessible to customers only from the outdoors?

☐ Yes ☐ No

Is the place of business accessible to customers from the areas of an enclosed shopping mall that are open to the public, common to most of the retail establishments within the mall, and not part of any other retail establishment or other businesses within the mall (e.g., a shopping mall concourse)?

☐ Yes ☐ No

Can a person enter the place of business in order to pass through to access another business or an enclosed public space? If so, please provide details including a description and image of the layout of the business premises.

☐ Yes ☐ No

Are specialty tobacco products or promotional material visible from outside the business at any time of day?

☐ Yes ☐ No

Does the business have a policy to ensure that persons who are less than 19 years old are not able to enter the place of business (except for employees of the store who are less than 19, and support persons who are less than 19 accompanying a person with a disability who is at least 19 years old)?

☐ Yes ☐ No

7. Certification

By submitting this application, the applicant agrees that at any time during the application process or following registration as a Tobacconist, the Board of Health may request that the applicant submit any records on which this application was based, and on which continuing registration is based.

☐ I certify that the information provided in this application and in any attached documents is to the best of my knowledge, true, correct, and complete.

Last Name	First Name	Middle Initial

Title/Relationship to Business

☐ Government Photo ID Attached	Signature	Date (yyyy/mm/dd)

The information submitted will be kept confidential except as necessary for the purposes of the administration and enforcement of the *Smoke-Free Ontario Act, 2017*, and subject to the *Municipal Freedom of Information and Protection of Privacy Act.*

Note: All Tobacconists are required to have a Tobacco Retail Dealer's Permit. Please contact the Ministry of Finance for more information at 1-866-ONT-TAXS (1-866-668-8297).

Statement of Professional Accountant

To be completed by a Chartered Professional Accountant (CPA) or CPA firm.

In the application to be registered as a Tobacconist with the Board of Health submitted for the following business:

Legal Name _____

Business or Operating Name _____

Business Address _____

Compilation Engagement Report

To management or those charged with governance of the business described above (the “Business”)

On the basis of information provided by management, we have compiled the Statement of Specialty Tobacco Product Sales [or inventory, if applicable] of the Business for the year/period ended _____ (yyyy/mm/dd) and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Signature (CPA or CPA firm)	Date (yyyy/mm/dd)	City

Full name of CPA firm

Address

Unit Number	Street Number	Street Name	PO Box

City/Town	Province	Postal Code

Telephone	Email

CPA Firm Number

Statement of Specialty Tobacco Product Sales

For tobacconists that registered with their local Board of Health prior to January 1, 2020 and are applying for a renewal, please complete (A), (B), and (C) below.

For tobacconists that are registering with their local Board of Health for the first time on or after January 1, 2020, or tobacconists that registered with their local Board of Health on or after January 1, 2020 and are applying for a renewal, please complete (A), (B), (C), and (D) below.

Business Name

_____

12 month period[1] from (yyyy/mm/dd) _____ to (yyyy/mm/dd) _____

(A). Total sales[2] (Amount A)	$
(B). Total sales[2] from specialty tobacco products (Amount B)	$
(C). Percentage of the specialty tobacco product sales to the total sales for the 12 month period (Amount B divided by Amount A = C)	%
(D). Remaining sales are from or consists of cigarettes within the meaning of the *Tobacco Tax Act* or other items reasonably associated with a tobacco product or branded with the name of the tobacconist or a brand of tobacco product (100% less C)	%

Note to the Compiled Financial Information

Note 1 – Basis of Accounting

(This note describes the basis of accounting applied in the preparation of the compiled financial information)

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Footnotes:
1: The time period may be shorter, if the business has been in in operation for less than 12 months and is applying for registration with the local Board of Health for the first time.

2: Total inventory purchases can be reported, instead of total sales, if the business has been in operation for less than 12 months and is applying for registration with the local Board of Health for the first time.

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