

Completing the Application to Register Raw Leaf Tobacco

This guide will help you complete the **Application to Register Raw Leaf Tobacco** in order to receive the required registration certificate(s) to conduct raw leaf tobacco activity in Ontario. In addition to completing this application, you may be required to complete other applications or forms depending on your raw leaf tobacco activity. Please refer to the chart below for further instructions.

Those required to complete this application need only apply once as long as you remain compliant under the *Tobacco Tax Act* and your raw leaf activities remain the same. Should your business change and you require additional registration certificates, you must complete this application again for the specific registration certificate required before starting that new raw leaf tobacco activity.

The Ministry of Finance may ask for additional information to support your Application to Register.

The information in this guide does not replace the law found in the *Tobacco Tax Act*, and related regulations.

General Information

Who Must Register

Do you...?	Then you require a...	You must complete...
Plant, grow, harvest, or cure raw leaf tobacco (see page 2 for exemptions)	Raw Leaf Tobacco Producer Registration Certificate (only granted once 1 & 2 in the next column are completed and submitted to the Ministry of Finance)	1. Application to Register 2. Application to Produce 3. Evidence of Contract for Purchase 4. Acreage Confirmation Applications 2, 3 and 4 must be completed every year.
Strip, thresh, or blend raw leaf tobacco	Raw Leaf Tobacco Processor Registration Certificate	Application to Register
Sell, keep or offer for sale or buy raw leaf tobacco	Raw Leaf Tobacco Dealer Registration Certificate	Application to Register
Bring raw leaf tobacco into Ontario	Raw Leaf Tobacco Importer Registration Certificate	Application to Register
Take raw leaf tobacco out of Ontario	Raw Leaf Tobacco Exporter Registration Certificate	Application to Register
Transport raw leaf tobacco into or out of Ontario	Inter-jurisdictional Transporter Registration Certificate	Application to Register for Inter-jurisdictional Transporter Registration Certificate unless already registered
Transport raw leaf tobacco within Ontario amounts greater than the personal exemption (see page 2 for personal exemption amounts)	Raw Leaf Tobacco Producer , Processor or Dealer Registration Certificate or be transporting for someone who holds one of these Raw Leaf Tobacco Registration Certificates	Application to Register and Application to Produce (if applicable)

Conducting any of these activities without the required registration certificate may result in the raw leaf tobacco being seized, fines and penalties imposed and may prevent you from obtaining a registration under the *Tobacco Tax Act* in the future.

If you purchase or sell raw leaf tobacco you must only deal with businesses that are registered with the Ministry of Finance for raw leaf activity. For example, if you produce raw leaf tobacco and sell it, you must only sell it to a dealer who holds a valid Dealer's Registration Certificate.

Agronomic Research

If you produce, process or inter-jurisdictionally transport raw leaf tobacco for the purpose of agronomic research related to manufacturing of tobacco products you **will be** required to apply for an applicable registration certificate.

Agronomic research examines the science and technology of crop production and soil management. Research involves ways to improve soil quality, enhance water use, manage crop residue and improve the growing environment through enhanced fertilizer management.

Personal Use Exemptions

The regulation provides for exemptions that allow an individual to:

- produce and process for their own personal use, and not for sale, up to 15 kilograms of raw leaf tobacco per calendar year
- buy up to 3 kilograms of raw leaf tobacco for their personal use
- import up to 3 kilograms of raw leaf tobacco for their own personal use
- export up to 3 kilograms of raw leaf tobacco for their own personal use
- transport up to 5 kilograms of raw leaf tobacco for their own or another individual's personal use

This means you **do not** require a registration certificate under the *Tobacco Tax Act* for the above activities provided they do not exceed the maximum weight allowed.

In addition, the personal use exemption allows the sale or delivery of up to 3 kilograms of raw leaf tobacco to an individual for their own personal use.

Research Exemption

If you produce, process or inter-jurisdictionally transport raw leaf tobacco produced by or for a university or college for use in teaching and research, you do not require a registration certificate under the *Tobacco Tax Act*.

The research exemption does not apply if you will be selling the tobacco or otherwise delivering it to:

- someone who is required to be registered with the raw leaf tobacco program under the *Tobacco Tax Act* or
- a manufacturer of tobacco products

Exemption for Certain Other Uses

The raw leaf tobacco regulation **does not** apply to those that produce raw leaf tobacco using seeds with a novel trait that are released under an authorization under Part V of the Seeds Regulations made under the *Seeds Act* (Canada) unless the raw leaf tobacco is then sold to or comes into the possession of a tobacco manufacturer.

Definitions

Raw leaf tobacco means the unmanufactured tobacco or the leaves and stems of the tobacco plant but does not include seedlings. It includes all varieties of tobacco grown in or brought into Ontario, including flue-cured, dark-fire-cured/dark-air-cured (also known as 'black') and burley tobacco.

Organic raw leaf tobacco means raw leaf tobacco grown organically under established standards regarding soil nutrients and pest control and which has been certified as 'organic'. Production must comply with the Organic Products Regulation under the federal *Canada Agricultural Products Act*.

Producer of raw leaf tobacco is a person who, in Ontario, plants or grows tobacco plants or harvests, or cures the raw leaf tobacco.

Processor of raw leaf tobacco is a person who, in Ontario, strips, stems, threshes, re-dries, blends or packages raw leaf tobacco. Processing does not include the manufacture of tobacco products.

Dealer of raw leaf tobacco is a person who, in Ontario, sells raw leaf tobacco or offers or keeps it for sale.

Importer of raw leaf tobacco is a person who brings raw leaf tobacco into Ontario, or causes it to be brought into Ontario.

Exporter of raw leaf tobacco is a person who takes raw leaf tobacco out of Ontario, or causes it to be taken out of Ontario.

Inter-jurisdictional transporter is an operator of a motor vehicle, vessel, railway equipment or aircraft who transports raw leaf tobacco (or tobacco products) into or out of Ontario.

Application to Register

1. Applicant - Enter your full legal name and business or trade name.

Enter your business number with the Canada Revenue Agency. If you do not have a business number issued to you by the Canada Revenue Agency, enter the business number assigned to you by a government in a non-Canadian jurisdiction that corresponds to an authorization in that jurisdiction relating to raw leaf tobacco, if available. If a number is not required, please indicate “not applicable” in the box.

Check the appropriate box to indicate your language of choice when corresponding with the Ministry of Finance.

2. Business Address - Enter the physical address for the location where you keep your books and records. If more than one location, please include additional business address information on a separate sheet of paper.

3. Mailing Address - If your mailing address is the same as your business address, please indicate by checking the box, otherwise, enter the mailing address where you would prefer to receive correspondence from the Ministry of Finance, if different from business address.

4. Head Office Address - If you have a head office, please enter the physical address for the location, if different from business address or mailing address.

5. Type of Legal Entity - Check only the box that is most applicable to your business.

6. List all Owners, Partners, Officers and/or Directors - Enter the full name, title and telephone number for all owners, partners, officers and directors of the legal entity.

7. Contact Person(s) - Enter the full name, title, physical address, email address and telephone number of the person or persons who can be contacted by the Ministry of Finance when dealing with your account as it relates to raw leaf tobacco.

Please indicate by checking applicable boxes for all documents you would like the contact person or persons to receive from the Ministry of Finance.

8. Raw Leaf Tobacco Registration Certificate(s) - Please check all the applicable boxes indicating the type of Raw Leaf Tobacco Registration Certificate you are applying for. Please refer to the Definitions section of this guide for a description of the activity types.

9. Producer - Complete this section if you plan to produce (i.e., plant, grow, harvest, or cure) raw leaf tobacco in Ontario. Indicate by checking the applicable box(es) the purpose of the raw leaf tobacco you plan to produce.

Check the ‘To Sell’ box if you plan to produce and sell raw leaf tobacco. Indicate by checking ‘Yes’ if you plan to sell only raw leaf tobacco you produce and you will sell it only in Ontario; otherwise check ‘No’.

Check the ‘Own Use’ box if you plan to produce raw leaf tobacco for manufacturing your own tobacco products for sale and consumption.

Check the ‘Agronomic Research’ box if you plan to produce raw leaf tobacco that will be used for agronomic research and indicate the purpose of the research and the person/company for whom you will be performing the research.

Indicate by checking the appropriate box if the raw leaf tobacco is being organically grown. See definition of ‘organic tobacco’ in the Definitions section of this guide.

For each type of raw leaf tobacco, flue-cured or non flue-cured, estimate the number of kilograms that you plan to produce in the next 12 months (based on a calendar year January to December). Also include the total kilograms produced in the past 12 months, if any. To convert pounds to kilograms: number of pounds multiplied by 0.454 = number of kilograms.

10. Processor - Complete this section, if you plan to process (i.e., strip, stem, thresh, re-dry, blend or package) raw leaf tobacco in Ontario, even if you only process strictly as a service and never own the tobacco that you process.

For each type of raw leaf tobacco, flue-cured or non flue-cured, estimate the number of kilograms that you plan to process in the next 12 months. Also include the total kilograms processed in the past 12 months, if any. To convert pounds to kilograms: number of pounds multiplied by 0.454 = number of kilograms.

11. Dealer - Complete this section if you plan to sell, offer to sell or keep raw leaf tobacco for sale in Ontario.

For each type of raw leaf tobacco, flue-cured or non flue-cured, estimate the number of kilograms that you plan to sell or offer or keep for sale in the next 12 months. Also include the total kilograms you sold in the past 12 months, if any. To convert pounds to kilograms: number of pounds multiplied by 0.454 = number of kilograms.

12. Importer - Complete this section if you plan to bring raw leaf tobacco into Ontario or will cause it to be brought into Ontario. The importer is the person who owns the raw leaf tobacco at the point where it enters Ontario.

For each type of raw leaf tobacco, flue-cured or non flue-cured, estimate the number of kilograms that you plan to import in the next 12 months. Also include the total kilograms that you imported in the past 12 months, if any. To convert pounds to kilograms: number of pounds multiplied by 0.454 = number of kilograms. Include the jurisdiction (province/state/country) from where you plan to import raw leaf tobacco.

13. Exporter - Complete this section if you plan to export raw leaf tobacco out of Ontario or cause it to be taken out of Ontario.

For each type of raw leaf tobacco, flue-cured or non flue-cured, estimate the number of kilograms that you plan to export in the next 12 months. Also include the total kilograms that you exported in the past 12 months, if any. To convert pounds to kilograms: number of pounds multiplied by 0.454 = number of kilograms. Include the jurisdiction (province/state/country) to where you plan to export raw leaf tobacco.

Business Plan

14. Supplier Information - If you intend to purchase raw leaf tobacco, list the suppliers along with their business address from whom you will purchase raw leaf tobacco. If you need more space, please include details on a separate sheet.

15. Customer Information - If you intend to sell raw leaf tobacco, list the customers, along with their business address that will purchase your raw leaf tobacco. If you need more space, please include details on a separate sheet.

16. Common Carrier Information - If you plan to import or export raw leaf tobacco into or out of Ontario, and you will use a common carrier to transport the raw leaf tobacco, complete this section by listing their names along with their business address.

17. Description/location of all land, building and/or fixtures in which raw leaf tobacco can be grown, cured or stored - If you plan to produce raw leaf tobacco, complete this section for each land location on which you plan to grow, store or cure tobacco.

Include in your description, the location, lot, concession and township information as well as the 911 address. Indicate whether you own this land, are leasing it from others or if you are leasing it to other growers. Include the name of the land owner. For land, building or fixture, indicate its purpose – growing, curing or storage of raw leaf tobacco. If you need more space, please indicate details on a separate sheet.

If you only lease your curing or storage facilities to other registrants, and you will not be producing raw leaf tobacco, then you are not required to complete this application.

18. Date business commenced under your ownership - Include the date the business commenced under your ownership.

19. Certification - The application must be signed and dated by an authorized signing officer. The information contained in the application must, to the best of the knowledge and belief of the authorized signing officer, be true, correct and complete. Information provided to the ministry in this application may be disclosed where necessary for verification purposes only.

If this application is signed by a third party (such as your accountant or solicitor), the Ministry of Finance needs your authorization for the third party to represent you and the Ministry of Finance must receive a completed [Authorizing or Cancelling a Representative form](#) for that third party in order for the application to be processed. Forms are available on the Ministry of Finance's website ontario.ca/finance. Send the original signed form to the Ministry of Finance at the address provided in the 'Contact Us' section below.

The name and title of the person signing the application must be printed legibly in the space provided.

Changes to Information Provided

If any information reported to the Ministry of Finance changes from what has been reported on this application, you must promptly notify the Ministry of Finance and provide the changed information.

Contact Us

If you have further questions, contact:

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