

## Completing the Application to Produce – Raw Leaf Tobacco

This guide will help you complete the **Application to Produce Raw Leaf Tobacco** in order to begin the process of receiving a Raw Leaf Tobacco Producer Registration Certificate.

You are required to complete this application prior to planting raw leaf tobacco each year. Provided you continue to comply with the requirements under the *Tobacco Tax Act*, you will receive this application each year for you to complete and submit to the Ministry of Finance.

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

### General Information

#### Who Must Register

You are required to register under the *Tobacco Tax Act* if you produce (e.g., plant, grow, harvest, or cure) raw leaf tobacco in Ontario. There is no registration fee. The Ministry of Finance must receive a completed application by February 28 each year. You will also be required to complete an **Evidence of Contract for Purchase** form (see Page 2 of the Application to Produce) at least 30 days prior to planting raw leaf tobacco and an **Acreage Confirmation** form once your raw leaf tobacco has been planted. Please contact the Ministry of Finance at the phone number provided at the end of this guide to receive the **Acreage Confirmation** form if you have not already received it.

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

#### 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 own 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 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 unmanufactured tobacco or the leaves and stems of the tobacco plants, 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.

**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.

## Submitting Your Application

If you are completing this application, please:

- print clearly
- provide all required information
- ensure that an authorized person signs the certification, for example, the sole proprietor, partner, officer or director
- sign and return the completed application to the address in the 'Contact Us' section on the last page of this guide.

Note that failure to provide all required information may cause a delay in processing your application.

## Application to Produce

### Land Location(s) Section

For each land location on which you plan to produce raw leaf tobacco describe the land including the location, lot, concession and township information as well as the 911 address. Include the name of the land owner and the estimated acres for your raw leaf tobacco production. Indicate whether you own this land, are leasing it from others or if you are leasing it to other growers.

If you lease land after having completed and submitted this application, please inform the Ministry of Finance immediately to provide details about the lease arrangement. You can contact the Ministry of Finance using the address or phone number provided on the last page of this guide.

### Curing Location(s) Section

For each land location on which you cure raw leaf tobacco, describe the land including the location, lot, concession and township information as well as the 911 address. Describe the type of curing facility (e.g. Kiln, barn etc.), and include the number of curing facilities you expect to use and which are located on that land location. Indicate whether you own the curing facility, are leasing them from others or if you are leasing them to other growers.

You must notify the Ministry of Finance immediately if, part way through the growing season, you lease curing facilities to other growers or you are leasing curing facilities from other growers.

### Storage Facilities Section

For each land location on which you have storage facilities, describe the land including the location, lot, concession and township information as well as the 911 address. Indicate whether you own the storage facility, are leasing it from others or if you are leasing it to other growers.

You must notify the Ministry of Finance immediately if, part way through the growing season, you lease storage facilities to other growers, you are leasing storage facilities from other growers or you use other storage areas you own or borrow from others.

## **Certification Section**

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](http://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:

Ministry of Finance  
Raw Leaf Tobacco  
33 King Street West  
PO Box 620  
Oshawa ON L1H 8E9

1-866-ONT-TAXS (1-866-668-8297) extension 16160  
Fax: 905-433-5680  
TTY (Teletypewriter): 1-800-263-7776