

# Guide

## Completing the Application to Produce Raw Leaf Tobacco for Agronomic Research

This guide will help you complete the **Application to Produce Raw Leaf Tobacco for Agronomic Research** in order to receive the required authorities to produce or process raw leaf tobacco for agronomic research related to the manufacturing of tobacco products.

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.

You are required to complete this application prior to planting raw leaf tobacco each year.

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 for agronomic research. The Ministry of Finance must receive a completed application at least 30 days before planting tobacco plants. You will also be required to complete an **Acreage Confirmation** form once your raw leaf tobacco has been planted. Please contact the Ministry of Finance to receive this form if you have not already received it.

Conducting any of these activities without the required registration certificate 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.

#### 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.

#### 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.

**Tobacco product** means tobacco in any form in which it is used or consumed, and includes snuff.

#### 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

### Growing Raw Leaf Tobacco for Agronomic Research Section

For each type of raw leaf tobacco (flue-cured and non flue-cured) enter the total number of acres to be planted, the total kilograms of raw leaf tobacco to be produced per acre, the targeted yield in kilograms and the yield from the previous growing year in kilograms, if applicable.

Indicate in the spaces provided, the purpose of the research being conducted and the person or company that the research is being performed for.

### 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 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 using the address and/or telephone number provided on the last page of this guide.

### 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](https://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