

## Completing the Evidence of Contract for Purchase

This guide will help you complete the **Evidence of Contract for Purchase** form in order to receive a Raw Leaf Tobacco Producer Registration Certificate. Producers who plan to sell raw leaf tobacco are required to complete this form at least 30 days 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 Complete the Evidence of Contract for Purchase

If you grow raw leaf tobacco, hold a registration certificate as a dealer and enter into a contract for purchase with someone who will be purchasing the raw leaf tobacco that you will be growing, you must complete the Evidence of Contract for Purchase. The person purchasing your raw leaf tobacco must hold a valid Dealer's Registration Certificate issued by the Ministry of Finance.

You must submit a completed **Evidence of Contract for Purchase** by February 28 each year. If you enter into more than one contract for purchase in any given production year, then you must submit a completed **Evidence of Contract for Purchase** for each contract entered into with a purchaser. Any changes or additional **Evidence of Contract for Purchase** will be accepted up to 30 days prior to planting. If you have raw leaf tobacco in your inventory at the end of the production year that you need to carry over to the following year, you must submit a completed **Evidence of Contract for Purchase** for contracts entered into with a purchaser of your carry over tobacco. You do not need to complete an **Application to Produce** for any subsequent contract for purchase entered into.

#### 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.

#### Submitting Your Application

When 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.

#### Purchaser Information Section

Enter the full legal name and business or trade name of the purchaser who will purchase your raw leaf tobacco.

Enter the identification number of the purchaser as provided to them by the Ministry of Finance. You can only enter into a contract with a purchaser that possesses a valid Dealer Registration Certificate issued by the Ministry of Finance.

Enter the contract number applicable to the contract for purchase.

## **Business Address Section**

Enter the physical address for the location at which the purchaser will be conducting their business.

## **Type of Raw Leaf Tobacco to be Purchased Section**

Check off the type of raw leaf tobacco to be purchased.

## **Type of Bale or Package Section**

Check off the type of bale or package of raw leaf tobacco to be produced and labelled. If the bale or package type and size is not as indicated on the first three boxes, please check off the 'other' box and specify the bale or package type and the estimated weight of the bale or package in kilograms.

## **Amount of Raw Leaf Tobacco to be Purchased Section**

Enter the amount of raw leaf tobacco to be purchased under this contract for the current production year. Include the total contracted kilograms and the total number of acres. Calculate the Targeted Yield by dividing the total contracted kilograms by the total number of acres. Also include the yield from your previous production year in kilograms, if applicable. To convert pounds to kilograms: number of pounds multiplied by 0.454 = number of kilograms.

## **Certification Section**

The application must be signed by the purchaser as well as the producer. Include the title, date and telephone number of the purchaser and the producer.

## **Changes to Information Provided**

If any information reported to the Ministry of Finance changes from what has been reported on this form, 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