



Ministry of Finance
33 King St W
PO Box 620
Oshawa ON L1H 8E9

Application to Register Tobacco Products

Tobacco Tax Act

Enquiries: 1-866-ONT-TAXS (1-866-668-8297)
1-800-263-7776 Teletypewriter (TTY)

1. Applicant

Legal Name		Language of Choice <input type="checkbox"/> English <input type="checkbox"/> French
Business or Trade Name	<input type="checkbox"/> Same as Legal Name	
Business No.		

2. Business Address

Unit/Apt/Suite	Street Number and Name		Lot/Concession/RR No./Postal Stn	
City/Town		Province/State	Country	Postal/Zip Code
(Area Code) Business Telephone No.	Fax No.	Email Address		

3. Mailing Address ☐ Same as Business Address

Unit/Apt/Suite	Street Number and Name		Lot/Concession/RR No./Postal Stn	
City/Town		Province/State	Country	Postal/Zip Code

4. Head Office Address ☐ Same as Business Address ☐ Same as Mailing Address

Unit/Apt/Suite	Street Number and Name		Lot/Concession/RR No./Postal Stn	
City/Town		Province/State	Country	Postal/Zip Code

5. Type of Legal Entity Check ☒ applicable box (one only):

- | | | | |
|--|--|--|--|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Limited Partnership | <input type="checkbox"/> Association | <input type="checkbox"/> Non-Share Corporation |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Limited Liability Partnership | <input type="checkbox"/> Co-operative | <input type="checkbox"/> Trust |
| <input type="checkbox"/> General Partnership | <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Joint Venture | |

Note: Include a copy of the Articles of Incorporation and any amending articles or a copy of the Partnership Agreement.

6. List all Owners, Partners, Officers and/or Directors

Name (First, Last Name)	Title	(Area Code) Telephone No.

If insufficient space, attach list

7. Contact Person(s)

Name (First, Last Name)		Title	
(Area Code) Business Telephone No. Fax No.		Email Address	
Unit/Apt/Suite	Street Number and Name/PO Box/Postal Stn/Rural Route	City/Town	Province/State Postal/Zip Code

Document(s) this contact person should receive. (Check ☒ applicable boxes.)

☐ All or specify: ☐ Application ☐ Assessment ☐ Renewals ☐ Returns

Name (First, Last Name)		Title	
(Area Code) Business Telephone No. Fax No.		Email Address	
Unit/Apt/Suite	Street Number and Name/PO Box/Postal Stn/Rural Route	City/Town	Province/State Postal/Zip Code

Document(s) this contact person should receive. (Check ☒ applicable boxes.)

☐ All or specify: ☐ Application ☐ Assessment ☐ Renewals ☐ Returns

Tobacco Registration Certificate(s), Permit(s) and/or Designation(s)Check ☒ and complete applicable box(es)8. ☐ **Manufacturer Registration Certificate**Complete if you plan to **manufacture** tobacco product(s) for distribution, sale and storage in Ontario:**Note:** Include a copy of licence(s) issued under the *Excise Act, 2001*.

(include tobacco product manufactured, purchased, imported etc.)

Tobacco Product Type	Total Quantity Handled in the last 12 months	Total Quantity to be Handled in the next 12 months
Unmarked Cigarettes (individual)		
Marked Cigarettes (individual)		
Unmarked Fine Cut Tobacco (grams)		
Marked Fine Cut Tobacco (grams)		
Other Tobacco* (grams)		
Cigars (retail value \$)		

* Other Tobacco - tobacco other than cigarettes, fine cut tobacco and cigars

Manufacturing Plant/Storage Facility - For each location, list the manufacturing plant and/or storage facility details:

Description	Nature of Plant/Facility	Owned or Leased*	Name of Landlord
Description 1 Street No. and Name City/Town Province Postal Code	<input type="checkbox"/> Manufacturing <input type="checkbox"/> Storage	<input type="checkbox"/> Owned <input type="checkbox"/> Leased from Others <input type="checkbox"/> Leased to Others	
Description 2 Street No. and Name City/Town Province Postal Code	<input type="checkbox"/> Manufacturing <input type="checkbox"/> Storage	<input type="checkbox"/> Owned <input type="checkbox"/> Leased from Others <input type="checkbox"/> Leased to Others	
Description 3 Street No. and Name City/Town Province Postal Code	<input type="checkbox"/> Manufacturing <input type="checkbox"/> Storage	<input type="checkbox"/> Owned <input type="checkbox"/> Leased from Others <input type="checkbox"/> Leased to Others	

***Note:** If leased, provide copy of lease agreement**Manufacturing Equipment** - List the details of all manufacturing equipment:

Make and Model	Age (yrs)	Serial No.	Owned or Leased*	Name of Equipment Owner
			<input type="checkbox"/> Owned <input type="checkbox"/> Leased from Others <input type="checkbox"/> Leased to Others	
			<input type="checkbox"/> Owned <input type="checkbox"/> Leased from Others <input type="checkbox"/> Leased to Others	
			<input type="checkbox"/> Owned <input type="checkbox"/> Leased from Others <input type="checkbox"/> Leased to Others	

***Note:** If leased, provide copy of lease agreement

Description of Raw Materials - List the details of all raw materials required for the manufacturing process:

Product Description	Supplier Information

9. ☐ **Permit to Mark Cigarettes** - Complete if you plan to **mark** cigarettes for sale in Ontario:

Plant Location - For each location where cigarettes are marked, list the plant details:

Street No. and Name	City/Town	Province/State	Postal/Zip Code

10. ☐ **Permit to Mark Fine Cut Tobacco** - Complete if you plan to **mark** fine cut tobacco for sale in Ontario:

Plant Location - For each location where fine cut tobacco is marked, list the plant details:

Street No. and Name	City/Town	Province/State	Postal/Zip Code

11. ☐ **Designation as a Collector** - Complete if you are a **wholesaler** or plan to **wholesale** (sell in Ontario for the purpose of resale) tobacco product(s) in Ontario:

Will purchases of tobacco product(s) from your supplier(s) exclude tobacco tax? ☐ Yes ☐ No

Tobacco Product Type	Total Quantity Sold in the last 12 months	Total Quantity to be Sold in the next 12 months
Unmarked Cigarettes (individual)		
Marked Cigarettes (individual)		
Unmarked Fine Cut Tobacco (grams)		
Marked Fine Cut Tobacco (grams)		
Other Tobacco* (grams)		
Cigars (retail value \$)		

* Other Tobacco - tobacco other than cigarettes, fine cut tobacco and cigars

Note - If you plan to sell unmarked cigarettes to First Nations Retailers on Reserve in Ontario:

Provide evidence that the applicant has secured authorized reserve retailers or registered wholesalers that have selected the applicant as their supplier of allocation cigarettes under the allocation system. This evidence must be in the form of written documentation from each proposed authorized reserve retailer setting out the amount of their allocation product that is to be supplied by the applicant.

12. ☐ **Permit to Purchase and Sell Unmarked Cigarettes** - Complete if you plan to **sell** unmarked cigarettes:

What is the purpose of the permit? (Check ☒ applicable boxes)

- ☐ Selling to authorized First Nations Retailers on Reserves in Ontario
- ☐ Exporting
- ☐ Selling to Diplomats

Warehouse Location - For each location where unmarked cigarettes are stored, list the warehouse details:

Street No. and Name	City/Town	Province/State	Postal/Zip Code

13. ☐ **Permit to Purchase and Sell Unmarked Fine Cut Tobacco** - Complete if you plan to sell unmarked fine cut tobacco:

What is the purpose of the permit? (Check ☒ applicable boxes)

- ☐ Selling to authorized First Nations Retailers on Reserves in Ontario
- ☐ Exporting
- ☐ Selling to Diplomats

Warehouse Location - For each location where unmarked fine cut tobacco is stored, list the warehouse details:

Street No. and Name	City/Town	Province/State	Postal/Zip Code

14. ☐ **Importer Registration Certificate** - Complete if you plan to **bring** tobacco product(s) into Ontario:

Tobacco Product Type	Total Quantity Imported in the last 12 months	Total Quantity to be Imported in the next 12 months	Expected Jurisdiction Product Imported from (Province/State/Country)
Unmarked Cigarettes (individual)			
Marked Cigarettes (individual)			
Unmarked Fine Cut Tobacco (grams)			
Marked Fine Cut Tobacco (grams)			
Other Tobacco* (grams)			
Cigars (retail value \$)			

* Other Tobacco - tobacco other than cigarettes, fine cut tobacco and cigars

Common Carrier Information - List transporter(s) who will transport your tobacco in bulk into Ontario:

Name of Transporter	Street No. and Name	City/Town	Province/State	Postal/Zip Code

15. ☐ **Exporter Registration Certificate** - Complete if you plan to **take** tobacco product(s) **out of** Ontario:

Tobacco Product Type	Total Quantity Exported in the last 12 months	Total Quantity to be Exported in the next 12 months	Expected Jurisdiction Product Imported from (Province/State/Country)
Unmarked Cigarettes (individual)			
Unmarked Fine Cut Tobacco (grams)			
Other Tobacco* (grams)			
Cigars (retail value \$)			

* Other Tobacco - tobacco other than cigarettes, fine cut tobacco and cigars

Common Carrier Information - List transporter(s) who will transport your tobacco in bulk out of Ontario:

Name of Transporter	Street No. and Name	City/Town	Province/State	Postal/Zip Code

16. ☐ **Wholesaler's Permit**

Complete if you plan to wholesale (sell in Ontario for the purpose of resale) tobacco product(s) in Ontario:

Product(s) you Wholesale: (Check ☒ applicable boxes)☐ Unmarked Cigarettes☐ Unmarked Fine Cut Tobacco☐ Other Tobacco*☐ Cigars☐ Marked Cigarettes☐ Marked Fine Cut Tobacco

* Other Tobacco - tobacco other than cigarettes, fine cut tobacco and cigars

Wholesale Location - For each wholesale location, list the following details:

Street No. and Name	City/Town	Province/State	Postal/Zip Code

Retail Outlet Location - For each retail outlet location, list the following details:

Street No. and Name	City/Town	Province/State	Postal/Zip Code

17. ☐ **Interjurisdictional Transporter Registration Certificate**

Complete if you plan to **transport** tobacco in bulk and/or raw leaf tobacco **into or out of Ontario**:

Product(s) you Transport: (Check ☒ applicable boxes)

☐ Unmarked Cigarettes

☐ Unmarked Fine Cut Tobacco

☐ Other Tobacco*

☐ Cigars

☐ Marked Cigarettes

☐ Marked Fine Cut Tobacco

☐ Raw Leaf Tobacco

* Other Tobacco - tobacco other than cigarettes, fine cut tobacco and cigars

Owner of Product Information - List importer(s) and/or exporter(s) that you will **transport** tobacco product for:

Owner Name (Importer/Exporter)	Street No. and Name	City/Town	Province/State	Postal/Zip Code

Business Plan

18. **Supplier Information** - List supplier(s) that you will purchase or obtain tobacco product(s) from:

Supplier Name	Street No. and Name	City/Town	Province/State	Postal/Zip Code

19. **Customer Information** - List customer(s) who will purchase your tobacco product(s):

Customer Name	Street No. and Name	City/Town	Province/State	Postal/Zip Code

Note 1: Ensure your customer(s) and/or supplier(s) holds a valid designation, registration certificate and/or permit under the *Tobacco Tax Act*. Refer to our online tobacco tax registrant listing at www.fin.gov.on.ca/en/lists/tt/registrant.html or contact the ministry at 1-866-ONT-TAXS (1-866-668-8297) or 1-800-263-7776 Teletypewriter (TTY).

Note 2: Retailers selling tobacco products in Ontario must hold either a Tobacco Retail Dealer's Permit issued under the *Tobacco Tax Act* or a Vendor's Permit issued under the *Retail Sales Tax Act*.

20. **Description of Tobacco Product(s)**

Complete the following details regarding the tobacco product(s) you plan to deal in. List the tobacco product(s) by type:

Product Type	Brand Name	Package Size	Does the Tobacco Product(s) Contain: Health Warnings?	Does the Tobacco Product(s) Contain: Additives/Flavours?
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

21. Other Jurisdiction Information - If tobacco authorities have been issued by other jurisdictions, list the following details:

Registration Authority Type	Province/State	Account/Registration No.

22. Financial and Financing Information

The tobacco tax registration process requires that you attach a copy of the following financial documents to your completed Application for Registration.

I have attached a copy of:
(Check ☒ applicable boxes)

- ☐ My Financial Statements, including notes for the past 4 years
(Balance Sheet & Income Statement)
- ☐ All relevant details regarding existing financing such as loans etc.
- ☐ Any document detailing the status of my financing

23. Date business commenced under your ownership

Year	Month	Day

24. Direct Deposit

To enrol for direct deposit or to update your banking information, complete the following:

(You can find these numbers in your chequebook, on your bank statement or on a personal deposit slip or you can get them from your financial institution)

Branch No. (5 digits)	Institution No. (3 digits)	Account No. (maximum 12 digits)

By providing my banking information I authorize the Minister of Finance to deposit in the bank account number shown above any amounts payable to me by the Ministry of Finance, **for this program**, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations **for this program**.

25. Certification

I certify that I am an authorized signing officer and all information given in this application is true, correct and complete.

I also certify that the following persons, within the previous five years, have not been convicted of an offence of fraud or tax evasion or held a registration certificate or permit issued under the *Tobacco Tax Act* or the regulations that was cancelled:

- the applicant(s), and
- the person or group of persons who control the business, who are:

List name(s) below

First and Last Name (please print)	Title
Signature	Date Year Month Day

It is an offence to make, participate in, assent to or acquiesce in the making of a false or deceptive statement in an application, as required under the *Tobacco Tax Act* or Regulations.

The personal information provided by you on this form is collected under the authority of the *Tobacco Tax Act* R.S.O. 1990, c. T.10 as amended, and will be used in the administration of the Acts. Questions about this collection may be directed to a Program Information Officer with the ministry at 1-866-ONT-TAXS (1-866-668-8297) or 1-800-263-7776 Teletypewriter (TTY).