

Completing the Application to Produce Raw Leaf Tobacco for Own Use in the Manufacture of Tobacco Products

This guide will help you complete the **Application to Produce Raw Leaf Tobacco for Own Use in the Manufacture of Tobacco Products** in order to receive a Raw Leaf Tobacco Producer Registration Certificate.

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 in Ontario for use in the manufacture of your own tobacco products intended for your own consumption or sale to others. 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.

Additionally, you will be required to hold registration certificates for manufacturing, marking cigarettes or fine cut tobacco (with an Ontario stamp) and to hold a wholesaler's permit if you plan to resell your tobacco products that you will manufacture.

Other activities such as importing, exporting or transporting raw leaf tobacco or tobacco products into or out of Ontario also require you to hold registration certificates. Please contact the Ministry of Finance at the phone number provided at the end of this guide to request these additional applications.

Conducting this activity without the required registration certificates may result in the raw leaf tobacco and tobacco products 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.

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.

Growing Raw Leaf Tobacco for the Producer's Own Use 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.

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

Curing Location(s) Section

For each land location for the current production year 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 on that land location and the kilograms of raw leaf tobacco you expect to cure. Indicate whether you own the curing facilities, 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.

Raw Leaf Tobacco Produced for the Manufacture of Tobacco Products Section

Enter each type of tobacco product you will manufacture (e.g., cigarettes, fine cut tobacco). For each type of tobacco product enter the jurisdiction where the tobacco product will be manufactured (e.g., province), the quantity you expect to manufacture and the jurisdiction where you plan to sell the tobacco products.

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. 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