

**APPLICATION FOR A TOBACCO IMPORTER'S LICENCE**  
**THE TOBACCO TAX ACT, 1998**

NAME AND ADDRESS INFORMATION			
Name of Applicant	<small>Last Name</small>	<small>Given Names</small>	
Name of Business	<small>Legal Name</small>	<small>Trade Name(s) (if different)</small>	
Business Mailing Address	<small>Apartment, Box, Street</small>		
	<small>City or Town and Province or State</small>	<small>Country</small>	<small>Postal Code</small>
Contact Information	<small>Name of Contact Person</small>	<small>Title</small>	<small>Phone Number</small>

BUSINESS INFORMATION													
Related Businesses <small>Attach a list if insufficient space is provided here</small>	Name _____ Relationship _____ <small>(i.e. parent, subsidiaries)</small>				Name _____ Relationship _____ <small>(i.e. parent, subsidiaries)</small>								
Licence & Registration Numbers	Provincial Sales Tax # _____			GST Registration # _____			Corporations Branch Registrant # _____						
Other Provinces or Territories Where You Hold a Tobacco Tax Licence. Mark with (X)	BC	AB	MB	ON	QUE	NS	NB	PEI	NFLD	YK	NWT	NU	
Relationship of Applicant to Business	<small>(owner, director, etc.)</small>												
Type of Business (X)	<small>Wholesale</small>	<small>Vending Machines</small>			<small>Retail</small>			<small>Other (please specify)</small>					
Value of Fixed Assets in Saskatchewan	\$	<small>Identify Percentage of Total Saskatchewan Fixed Assets by Category</small>											
		<small>Buildings _____%</small>			<small>Manufacturing or Processing Equipment _____%</small>			<small>Vehicles _____%    Office Equipment _____%</small>					

TOBACCO SUPPLIER INFORMATION			
List Names and Locations of Suppliers	1. _____	2. _____	3. _____

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**BEFORE YOUR APPLICATION CAN BE APPROVED YOU MUST:**

- Complete the certification section on the reverse side of this form.
- Attach the most recent financial statements of this business and related businesses. If financial statements are not available, please explain the circumstances.
- Provide a business plan including sales forecasts for the first year by customer type (i.e. sales to retailers, direct to customers or to other wholesalers), the location of business records and the location of tobacco distribution sites.
- Sign a licence agreement if requested by Saskatchewan Finance.

**IF YOUR APPLICATION IS APPROVED YOU WILL BE REQUIRED TO:**

- Provide a bond or guaranteed letter of credit in the amount specified by Saskatchewan Finance. The amount of security required will depend on your forecasted tobacco sales and other factors that may affect the province's financial risk.

Fee for Licence - Nil
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**Failure to attach the requested information will delay the processing of your licence application.**

## **Terms and Conditions of a Tobacco Importer's Licence**

A licenced importer is required to:

- Collect and remit tax in accordance with The Tobacco Tax Act, 1998, The Revenue and Financial Services Act and the regulations made pursuant to those Acts.
- Post security for tax in the amount and in the form specified by the Minister of Finance.
- Keep records and books of account in such form and containing such information as will enable the accurate determination of the tax payable in accordance with The Tobacco Tax Act, 1998, The Revenue and Financial Services Act and the regulations made pursuant to those Acts. These accounting records and documentation include, but are not limited to:
  - purchase invoices from your suppliers and purchase summary reports;
  - sales invoices showing invoice date, shipped date, name of customer, description of tobacco sold, quantity sold, price and name and address of purchaser and sales summary reports; and
  - a monthly (minimum) inventory reconciliation by product type (i.e. cigarettes, fine cut, cigars).

The licence holder agrees to make his or her records and books available for audit upon request by a Ministry official.

### **Sections 16 and 17 of The Tobacco Tax Act, 1998 provide:**

#### **“Amendment, suspension or cancellation of licence or authorization**

- 16 The minister may amend and, subject to section 17, suspend or cancel a licence or authorization where, in the opinion of the minister, the person who holds the licence or authorization:
- (a) has failed to comply with this Act or the regulations;
  - (b) has failed to comply with any term or condition imposed on his or her licence or authorization;
  - (c) has provided false or misleading information to the minister in the person's application for the licence or authorization or at any other time; or
  - (d) is carrying on business in a manner that is prejudicial to the public interest.”

#### **“Opportunity to be heard**

- 17(1) The minister shall not suspend or cancel a licence or authorization without giving the holder of a licence or authorization an opportunity to be heard.
- (2) Notwithstanding subsection (1), if the minister considers that it is necessary to act to protect the public interest, the minister may immediately suspend or cancel a licence or authorization without giving the holder of the licence or authorization an opportunity to be heard, but shall give the holder an opportunity to be heard within 30 days after the date on which the minister takes any of those actions.”

### **CERTIFICATION**

I hereby apply for an importer's licence under The Tobacco Tax Act, 1998. I have read and agree to comply with the Terms and Conditions of a Tobacco Importer's Licence provided above. I CERTIFY that the information provided in this application is TRUE in substance and in fact and that I am duly authorized to apply on behalf of the above named business.

Signature of Applicant \_\_\_\_\_  
Title or Position \_\_\_\_\_

Phone Number \_\_\_\_\_  
Date \_\_\_\_\_

OFFICE USE: Approved by: \_\_\_\_\_  
Director of Operations Branch

PST Licence # \_\_\_\_\_ Effective Date \_\_\_\_\_ Verification \_\_\_\_\_

Tobacco Tax Licence # \_\_\_\_\_ Effective Date \_\_\_\_\_ Verification \_\_\_\_\_

Security Provided \$ \_\_\_\_\_ Effective Date \_\_\_\_\_ Verification \_\_\_\_\_