

All wholesaler licenses expire on May 31 of each year and must be renewed annually.

Part I

Language Preference

- English
 French

Application Type

- New Application
 Renewal (Current Wholesaler's Licence No) _____

Date which you will commence wholesaling Tobacco and Tobacco Products _____, 20____

Part II – General Business Information

Business Number: _____

Legal Name: _____

- Individual** (Sole Proprietorship – one person)
 Partnership (Two or more persons – PARTNERSHIP NAME must be registered with the Service New Brunswick Corporate Registry (506-453-2703). Attach name and address of partners.)
 Corporation (Limited or incorporated company with directors and officers and must be registered with Service New Brunswick Corporate Registry (506-453-2703). Attach name and address of directors and officers.)

Trade Name: _____
(Operating or business name)

Mailing Address: _____
(Where all tax returns and correspondence should be mailed)

Physical Location of Business: _____
(Street, road, avenue, rural route, mall complex, postal code; if more than one, attach list)

Name of Owner: _____

Business Telephone (____) _____ **Home Telephone** (____) _____ **Fax** (____) _____

Email address: _____

Name of person who will be completing the Wholesaler's Returns: _____

Business Telephone (____) _____ **Home Telephone** (____) _____ **Fax** (____) _____

E-mail Address: _____

INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED

Part III – Alternate Address

Mailing address for Returns (if different from address in Part II):

Mailing address for Tax changes and Legislative amendments:

Part IV

A "wholesaler" is defined as a person, who sells or keeps tobacco products for sale, to a person other than a consumer.

1. List the jurisdictions in which you are licensed as a Tobacco Wholesaler:

Jurisdiction

Licence Number

2. From whom do you purchase tobacco products?

3. Check the products you wish to be licensed to sell:

- | | | |
|---|--|---|
| <input type="checkbox"/> Cigarettes | <input type="checkbox"/> Smokeless Tobacco | <input type="checkbox"/> Pipe Tobacco |
| <input type="checkbox"/> Tobacco Sticks | <input type="checkbox"/> Cigars | <input type="checkbox"/> Tobacco Leaves |
| <input type="checkbox"/> Fine Cut | | |

4. Location(s) where tobacco products will be stored:

5. Location where records are maintained: _____

6. Tax reporting method requested:

- Payment on purchase method Payment on sales method

See Wholesaler's Guide for Explanation

7. New Application Fee: \$ 2,000.00
 Annual Renewal Fee: \$ 1,500.00

Cheques or money orders are to be made payable to "Minister of Finance".

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Part V – Application for Permit to Mark Tobacco Products

As a licensed wholesaler, indicate if you require a permit(s) to mark cigarettes, sticks, cartons or cases (restricted to tobacco manufacturers). Yes No

Please provide us with your manufacturers licence number pursuant to the *Excise Tax Act of Canada*:

(Manufacturer's Licence Number)

Please provide us with the name of your supplier for the New Brunswick indicium (tear strip and/or stamps):

(Supplier for New Brunswick Indicium)

Part VI – Applicant Agreement

In signing this application, I agree to the following:

- To comply with the tobacco reporting, payment, record keeping and licence display requirements imposed under the *Tobacco Tax Act* and Regulations relative to tobacco wholesalers.
- Under penalty of perjury, that the statements made on this application are true and complete to the best of the applicant's knowledge.
- That certain information obtained on this application form will be sent to Canada Customs & Revenue Agency and Service New Brunswick pursuant to the provisions of the *Common Business Identifier Act*. (*Note: Service New Brunswick may share such information with other public bodies for certain purposes pursuant to the provisions of the Common Business Identifier Act.*)

Authorized Signature

Date

Title

Telephone Number

Note:

An authorized signature that would include an owner, partner, corporate officer, manager, or any person authorized by the applicant must sign this form.

Completed applications should be sent to:

Department of Finance
Revenue Administration Division
Tax Administration
P. O. Box 3000
Fredericton, NB E3B 5G5

General Inquiries: (800) 669-7070
Fax: (506) 457-7335

The personal information on this form is being collected under the authority of the *Tobacco Tax Act*. The information will be used for the purposes of tax administration and enforcement. If you have any questions regarding the collection and use of this information, please contact the Manager Tax Administration, Department of Finance, P. O. Box 3000, Fredericton, NB E3B 5G5. Phone: 1-800-669-7070 or e-mail wwwfin@gnb.ca.

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