

TOBACCO TAX ACT
CONSOLIDATION OF TOBACCO TAX REGULATIONS
R.R.N.W.T. 1990,c.T-14

(Current to: December 13, 2012)

AS AMENDED BY NORTHWEST TERRITORIES REGULATIONS:

R.R.N.W.T. 1990,c.T-14(Supp.)

R-056-93

In force July 1, 1993

R-097-93

In force October 1, 1993

R-055-94

In force May 1, 1994

R-097-94

In force October 1, 1994

R-010-95

R-022-97

In force April 1, 1997

R-112-98

AS AMENDED BY NUNAVUT REGULATIONS AND STATUTES:

R-012-2002

In force July 30, 2002

S.Nu. 2006,c.17,s.1(4)

s.1(4) in force December 16, 2006

This consolidation is not an official statement of the law. It is an office consolidation prepared for convenience only. The authoritative text of regulations can be ascertained from the *Revised Regulations of the Northwest Territories, 1990* and the monthly publication of Part II of the *Northwest Territories Gazette* (for regulations made before April 1, 1999) and Part II of the *Nunavut Gazette* (for regulations made on or after April 1, 1999).

A copy of a regulation of Nunavut can be obtained from the Territorial Printer at the address below. The *Nunavut Gazette* and this consolidation are also available online at <http://www.justice.gov.nu.ca/english/legislation.html> but are not official statements of the law.

Any registered regulations not yet published in the *Nunavut Gazette* can be obtained through the Registrar of Regulations at the address below.

Territorial Printer
Legislation Division
Department of Justice
Government of Nunavut
P.O. Box 1000, Station 550
Iqaluit, NU X0A 0H0

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GLOSSARY OF TERMS USED IN CONSOLIDATIONS

Miscellaneous

c.	means "chapter".
CIF	means "comes into force".
NIF	means "not in force".
s.	means "section" or "sections", "subsection" or "subsections", "paragraph" or "paragraphs".
Sch.	means "schedule".

Citation of Acts

R.S.N.W.T. 1988,c.D-22	means Chapter D-22 of the <i>Revised Statutes of the Northwest Territories, 1988</i> .
R.S.N.W.T. 1988,c.10(Supp.)	means Chapter 10 of the Supplement to the <i>Revised Statutes of the Northwest Territories, 1988</i> . (Note: The Supplement is in three volumes.)
S.N.W.T. 1996,c.26	means Chapter 26 of the 1996 Annual Volume of the Statutes of the Northwest Territories.
S.Nu. 2002,c.14	means Chapter 14 of the 2002 Annual Volume of the Statutes of Nunavut.

Citation of Regulations and other Statutory Instruments

R.R.N.W.T. 1990,c.A-1	means Chapter A-1 of the <i>Revised Regulations of the Northwest Territories, 1990</i> .
R-005-98	means the regulation registered as R-005-98 in 1998. (Note: This is a Northwest Territories regulation if it is made before April 1, 1999, and a Nunavut regulation if it is made on or after April 1, 1999 and before January 1, 2000.)
R-012-2003	means the regulation registered as R-012-2003 in 2003. (Note: This is a Nunavut regulation made on or after January 1, 2000.)
SI-005-98	means the instrument registered as SI-005-98 in 1998. (Note: This is a Northwest Territories statutory instrument if it is made before April 1, 1999, and a Nunavut statutory instrument if it is made on or after April 1, 1999 and before January 1, 2000.)
SI-012-2003	means the instrument registered as SI-012-2003 in 2003. (Note: This is a Nunavut statutory instrument made on or after January 1, 2000.)

TOBACCO TAX REGULATIONS

1. In these regulations, "Act" means the *Tobacco Tax Act*.

Application for Permits

2. An application for a retail dealer's permit shall be in Form 1 of the Schedule and an application for a wholesale dealer's permit shall be in Form 2 of the Schedule and each application shall

- (a) contain the name and address of the dealer; and
- (b) be signed by the dealer or,
 - (i) where a dealer is a partnership, by one of the partners, or
 - (ii) where the dealer is a corporation, by the president or other authorized officer of the corporation.

3. (1) A wholesale dealer's permit and a retail dealer's permit shall
- (a) designate the principal place at which the business of the dealer is to be carried on; and
 - (b) be displayed in a prominent position at that place.

(2) Where a wholesale dealer or retail dealer carries on business at more than one place, he or she shall obtain a wholesale dealer's permit or retail dealer's permit in respect of each place of business, but where a dealer has a principal place of business and one or more branches, he or she may be granted a duplicate permit for each branch, and the permits shall be displayed in a prominent position at each place of business.

(3) Where a dealer carries on business in the Territories but has no fixed place of business in the Territories, the dealer shall

- (a) carry his or her permit on his or her person at all times when carrying on business in the Territories; and
- (b) produce his or her permit at the request of an appointed representative of the Minister.

(4) Where a retail dealer operates one or more vending machines, he or she may, instead of displaying his or her permit or its duplicate required by subsection (2), affix to each vending machine a sticker or such other evidence of the existence of a permit as the Minister may approve.

(5) Where a dealer changes his or her name or address, the dealer shall without delay return his or her permit to the Minister and apply for a new permit.

(6) Where a dealer's permit is lost or destroyed, the dealer shall immediately report such loss or destruction to the Minister and shall apply for a copy of the original permit.

(7) Where a dealer ceases to carry on business in respect of which a permit has been issued, the permit is void and shall be returned to the Minister within 15 days of the date of cessation of business. R-010-95,s.2.

Taxation

- 4.** (1) A collector shall
- (a) on or before the 20th day of each month, deliver to the Minister in respect of the previous month the return as he or she requires; and
 - (b) remit with the return referred to in paragraph (a) the amount of the tax as computed in the return.

(2) Where a collector maintains records in such a way that he or she closes his or her books at the end of a period that

- (a) does not coincide with a calendar month, and
- (b) is not longer in duration than five weeks,

the Minister may, on receiving an application in writing for authorization, authorize the collector to deliver the return and remit the tax required by subsection (1), on or before the 20th day following the end of each such period.

(3) Notwithstanding subsection (1), the Minister may at any time require a collector to deliver a return, respecting a period that the Minister determines, and the collector shall remit to the Government of the Northwest Territories the tax collected by him or her during that period.

(4) Where the Minister has authorized a collector to file his or her return under subsection (2), the collector shall, on or before March 1 in each year, provide the Minister with a statement indicating the dates on which the collector will end each period during the following fiscal year.

(5) The fiscal year referred to in subsection (4) shall commence on April 1.

(6) Where a dealer remits taxes to the Government of the Northwest Territories through the mail, the date of mailing shall be deemed to be the date of the remittance. R-010-95,s.2.

5. (1) A collector may deduct from the tax due and payable by him or her to the Government of the Northwest Territories, a remuneration of

- (a) 3% of the first \$10,000, and
- (b) 1% of the remainder

of the tax collected at the time of remittance of the tax to the Government of the Northwest Territories.

(2) No collector may deduct a remuneration if he or she fails to remit, at the time and in the manner provided in these regulations, money collected by him or her.

6. A retail dealer who purchases tobacco from a person other than a wholesale dealer holding a permit under the Act shall, within 20 days of the purchase, prepare a report giving particulars of the purchase and forward to the Minister the report with taxes due with respect to the tobacco. R-010-95,s.2.

7. (1) A dealer shall keep at his or her principal place of business, records and books of account in the form and containing the information that will enable the accurate determination of the tax payable under the Act.

(2) A dealer shall, until he or she receives written permission from the Minister to dispose of them, retain every record, book of account, invoice and voucher necessary to verify the information in a record or book of account. R-010-95,s.2.

8. A wholesale dealer shall imprint his or her permit number in a prominent place on stationery used by him or her in connection with his or her business as a wholesale dealer.

9. Where tobacco is sold by a wholesale dealer, whether on credit or for cash, the collector shall collect and remit the tax when the contract is entered into or the purchase is made.

10. Under section 29 of the Act, no tax is payable on sales of tobacco to the Government of Canada.

10.1. In subsections 11(2) and 12(3) of these regulations and in paragraph 2(1)(c) and subsections 2(2), 28(2) and 28.1(2) of the Act, "retail price" and "price at retail" include the amount of tax on the cigar, cigarette or tobacco, as the case may be, payable under the *Excise Act* or the *Excise Tax Act*. R.R.N.W.T. 1990,c.T-14(Supp.),s.2.

11. Repealed, S.Nu. 2006,c.17,s.1(4).

12. Repealed, S.Nu. 2006,c.17,s.1(4).

13. (1) A retail or wholesale dealer who is not a collector shall take an inventory of tobacco on hand at the coming into force of a change in the rate of tax under section 2 of the Act.

(2) A dealer who is not a collector shall record the inventory taken under subsection (1) on the declaration form supplied by the Minister and shall, within 20 days of the change in the rate of tax, forward the original copy of the declaration, together with taxes due and payable on the inventory, to the Minister.

(3) Subject to subsection (4), a dealer who is not a collector may deduct from the tax due and payable by him or her under subsection (2) a remuneration of 5% of the tax to be remitted.

(4) No dealer may deduct a remuneration if the dealer fails to complete the inventory report or to remit at a time and in the manner required under subsection (2) the tax due and payable by him or her. R-010-95,s.2.

Prescribed Offences

14. An offence under the *Tobacco Act* (Canada) is prescribed as an offence under paragraphs 22.1(g) and 22.2(1)(g) of the Act. R-010-95,s.3; R-112-98,s.2.

SCHEDULE

(Section 2)

FORM 1

GOVERNMENT OF THE NORTHWEST TERRITORIES
CANADA

APPLICATION FOR A RETAIL DEALER'S PERMIT
UNDER THE TOBACCO TAX ACT

This application is to be completed in duplicate. The original copy is to be forwarded to the Minister, Government of the Northwest Territories, Yellowknife, N.W.T. X1A 2L9. All questions must be answered and the application properly signed. Please typewrite or print plainly in block letters.

Name of applicant	
Name under which business is conducted	Location of business
Mailing address	
Do you, in the Northwest Territories,	
(a) sell tobacco wholesale frequency (if yes)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Regularly <input type="checkbox"/> Occasionally
(b) sell tobacco at retail	<input type="checkbox"/> Seasonally <input type="checkbox"/> Year round <input type="checkbox"/> Regularly <input type="checkbox"/> Occasionally
If seasonal state period	

State names and addresses of wholesalers supplying you with tobacco.....

Type of sales outlets operated:

- (a) Warehouse(s) Retail Store(s) Vending Machine(s)
 Other (specify).....
- (b) If Vending Machine(s) specify number(s):.....

Full address of each sales outlet operated by you: (If necessary use the reverse side of this form.)

.....
.....

I certify that the statements above are true to the best of my knowledge and belief, and are given for the express purpose of obtaining a wholesale dealer's permit under the *Tobacco Tax Act*, and I undertake to comply with the provisions of the *Tobacco Tax Act* and the regulations made under the Act.

Dated at on 20.....

.....
.....

(Signature of applicant)

(Title)

If the applicant is a corporation, the application shall be under the seal of the corporation and shall be signed by the proper officer or officers authorized in that regard. If a partnership, signatures of all partners are required.

FORM 2

(Section 2)

GOVERNMENT OF THE NORTHWEST TERRITORIES
CANADA

APPLICATION FOR A WHOLESALE DEALER'S PERMIT
UNDER THE TOBACCO TAX ACT

This application is to be completed in duplicate. The original copy is to be forwarded to the Minister, Government of the Northwest Territories, Yellowknife, N.W.T. X1A 2L9. All questions must be answered and the application properly signed. Please typewrite or print plainly in block letters.

Name of applicant
(Print surname(s) first; if partnership, names of all partners; if corporation, corporation's name.)

Name under which business is conducted

Location of business

Mailing address (if different from location of business).....

- Do you, in the Northwest Territories,
- (a) manufacture and sell tobacco to
 - Wholesalers Retailers
 - (b) sell tobacco at wholesale
 - Regularly Occasionally
 - (c) sell tobacco at retail
 - Regularly Occasionally
 - (d) export tobacco from the Northwest Territories to any other province or territory.
 - Yes No

If answer to (d) is yes, give frequency and list of companies you supply.
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.....
.....
.....

