

Tax Information

Bulletin 5105

Bulletin: 5105

Date: April 26, 2016

Subject Tobacco Retailer – Closing a Retail Location Selling Tobacco Products

A tobacco retailer with multiple retail tobacco vendor's permits that ceases to sell tobacco products at one of its locations must notify the Provincial Tax Commission that the location is no longer selling tobacco products prior to the removal of the tobacco products from the location.

The tobacco retailer may then transport the tobacco products from that location to any of their other permitted locations provided proper documentation accompanies the tobacco products. The documentation must detail the date, original location and destination as well as a description of the type and quantities of tobacco products being transported.

The retail tobacco Vendor's permit for the location will be cancelled once the tobacco products have been removed.