

## Tax Information

## Bulletin 5099

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Bulletin: 5099  
Date: August 26, 2013  
Subject: Summary of Current Requirements for Wholesale Tobacco Vendor Records

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### Wholesale Tobacco Vendor Records

Every wholesale vendor shall keep at the vendor's place of business, records and books of account in such form and containing such information as will enable the accurate determination of the taxes collectable under the *Revenue Act*.

Every wholesale vendor shall, until written permission for their disposal is received from the Commissioner, retain every such record or book of account and every account or voucher necessary to verify the information in any such record or book of account.

The records relating to a sale, transfer or delivery of tobacco by a wholesale vendor shall state the following:

- the date of sale, transfer or delivery and the type and quantity of tobacco;
  - the name and address of the retail vendor to whom the tobacco was sold, transferred or delivered;
- and**
- the invoice number and the vendor permit number held by the retail vendor to whom the tobacco was sold, transferred or delivered if that retail vendor is required to hold a permit.

Every sale, transfer or delivery of tobacco from a wholesale vendor shall be evidenced by a serially numbered invoice which shall be given to the retail vendor to whom the tobacco is sold, transferred or delivered and a duplicate copy shall be retained by the wholesale vendor.

Every wholesale vendor shall consolidate records of all sales, transfers or deliveries of tobacco on a monthly basis and shall include in the consolidation all sales, transfers or deliveries of tobacco from outside the Province to the vendor's purchasers in the Province.

A wholesale vendor who has a place of business within the Province may elect to produce the wholesale vendor's records for inspection, audit and examination at a place outside the Province at the wholesale vendor's expense, including reimbursement of the Province for all reasonable transportation, accommodation and associated expenses the Province may incur in carrying out the inspection, audit or examination.

A wholesale vendor who has no place of business within the Province may produce the wholesale vendor's records for inspection, audit and examination at the place specified in the application for a wholesale vendor's permit.