

Tax Information

Guide 2014

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Subject: Tobacco Retail Vendor Permit

Tobacco Retail Vendor Permit

A store owner who intends to sell tobacco products at the retail level to a consumer in Nova Scotia must hold a valid tobacco Retail Vendor's Permit issued by Service Nova Scotia and Internal Services. There is a fee for the permit which is valid for three years and is renewable.

The permit is issued under the authority of the *Revenue Act* and *Revenue Act Regulations* of Nova Scotia in respect to the provincial tobacco tax collected from the consumer by the retailer.

See [Permit Application Form](#)

Terms and Conditions

A tobacco Retail Vendor's Permit will not be issued unless you are in compliance with the *Tobacco Access Act*. Certain places are prohibited from obtaining a permit under the provisions of the *Tobacco Access Act* administered by the Department of Health and Wellness, Contact that department at 1-800-565-3611 to see if your business location is eligible to sell tobacco products before applying for a tobacco Retail Vendor's Permit.

A business must be registered with the Nova Scotia Registry of Joint Stocks Companies if required and hold a business number issued by the Canada Revenue Agency in order to apply for a permit.

The business must not have any accounts outstanding with Nova Scotia in order to apply for a permit.

A tobacco retailer permit is issued for a **specific location** and may not be transferred to a new location if a business is moved. A new tobacco retailer permit is needed for the new location.

A **new** tobacco retailer permit must be obtained **if the ownership of the business changes**. If the business is incorporated, a new tobacco retailer permit must be obtained if controlling interest in the corporation is sold.

A business holding a tobacco Retail Vendor's Permit may only purchase their tobacco products from a wholesaler who holds a valid tobacco Wholesale Vendor's Permit issued by Service Nova Scotia and Internal Services. A tobacco retailer is prohibited from purchasing from or selling tobacco products to another tobacco retailer. A tobacco retailer may only sell tobacco products to a consumer.

A tobacco retailer may not sell tobacco products in quantities greater than (1) 1,000 cigarettes or (2) 5 cartons of cigarettes or a quantity greater than 1,000 grams of fine cut or other tobacco or (3) a combination of cigarettes, fine cut or other tobacco that exceeds 1,000 grams.

Compliance Measures

A tobacco retailer may be visited on a random basis by compliance officers or auditors from Service Nova Scotia and Internal Services to inspect the premises and inventory to ensure compliance with the *Revenue Act and Regulations*. Packages of cigarettes and fine cut tobacco sold in Nova Scotia must bear the Nova Scotia pantone purple coloured stamp.

Given reasonable grounds, compliance officers may also, without a warrant, detain and examine the contents of vehicles. If the person fails to produce required documentation, tobacco may be seized, and the vehicle impounded, held and disposed.

Rebates\Refunds Available

A tobacco retailer may be eligible for a rebate of the provincial tobacco tax on tobacco products purchased from a tobacco wholesaler and sold in a retail sale that subsequently becomes a bad debt. See Tax Information Bulletin 5022 for further information.

A tobacco retailer may be eligible for a refund of the provincial tobacco tax on tobacco products purchased from a tobacco wholesaler and subsequently stolen from the business.

See [Tax Rebate Application Form for bad debts](#)

See [Tax Refund Application Form for stolen tobacco products](#)

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