

Application for Clearance Certificate Bulk Tobacco Sales (Sale of Business) Instructions for Completing the Application

Who Needs This Certificate

When a tobacco retailer or tobacco wholesaler wishes to sell its entire inventory (stock) in bulk, they are required to obtain a clearance certificate from the Provincial Tax Commissioner.

The clearance certificate provides confirmation that all taxes collected or due by the seller under Part III of the *Revenue Act* have been remitted or paid to the Minister of Finance.

A prospective buyer must obtain a copy of the clearance certificate from the seller otherwise they are held liable for all taxes collected or due by such person under Part III of the *Revenue Act*.

Instructions for completing the application

1. Give us your details.
2. Give us the details of the person purchasing your business.
3. Provide the date of sale or transfer of your business.
4. Provide the details of the tobacco inventory at the retail site
 - a) Attach an summary list of all tobacco products by brand and quantity.
 - b) Attach supplier invoices for all tobacco products in your tobacco inventory.
5. Before submitting the application for a clearance certificate, review the application form to ensure Sections 1, 2, 3 & 4 are complete and the certification in Section 5 is signed.

Please submit the request at least six weeks prior to the expected date of sale to allow sufficient time for processing.
6. Complete Section 6 in respect to method of payment for the application.

Note: Failure to supply the required documents may result in delays in processing of your application

Return the original copy of the refund application to:

By Mail:

Service Nova Scotia
Audit & Enforcement
PO Box 22
Halifax, NS B3J 2L4

By Delivery:

Service Nova Scotia
Maritime Centre, 10th Floor North
1505 Barrington Street
Halifax, Nova Scotia

For more information

Website: novascotia.ca/sns/access/business/tax-commission

Call: 902-424-6300 or 1-800-565-2336 toll free in Nova Scotia



1. Give us your details

Business _____
 Name (Name as Shown on Vendor Permit)
 Civic _____
 Address (Civic Number and Street/Road/Hwy)
 Mailing _____
 Address (PO Box or RR)
 City/Town _____ Province _____
 Postal Code _____

Authorized _____
 Contact _____
 Phone # _____
 Fax # _____
 Email Address _____
 Location # _____
(Location Number from Retail/Wholesale Permit)
 Permit # _____
(Permit Number from Retail/Wholesale Permit)

2. Give us the details of the person purchasing your business

Business _____
 Name (Name as Shown on Vendor Permit)
 Civic _____
 Address (Civic Number and Street/Road/Hwy)
 Mailing _____
 Address (PO Box or RR)
 City/Town _____ Province _____
 Postal Code _____

Authorized _____
 Contact _____
 Phone # _____
 Fax # _____
 Email Address _____
 Location # _____
(Location Number from Retail/Wholesale Permit)
 Permit # _____
(Permit Number from Retail/Wholesale Permit)

3. Provide the date of sale or transfer of your business

_____ (MM/DD/YYYY)

4. Provide the details of the tobacco inventory at the retail site

Tobacco Type	Quantity	Tobacco Type	Quantity
Cigarette _____	Cigarettes _____	Other Tobacco _____	Grams _____
Fine Cut _____	Grams _____	Cigars _____	_____

5. Sign the Certification

I HEREBY CERTIFY that the information given in this application is true, complete and correct in every respect.

Name *(please print)*: _____

Title: _____

Signature: _____
(Signature of Individual or Authorized Officer)

Date: _____
(MM/DD/YYYY)

A person who makes a false statement in contravention of the *Revenue Act* or *Regulations* is guilty of an offence.

6. Clearance Certificate Fee

Fee for issuance of Clearance Certificate is \$124.60

Payment Type

<input type="checkbox"/> Cheque <input type="checkbox"/> Money Order Cheque or money order must be made Payable to the Minister of Finance All payments must be in Canadian Funds Post-dated cheques will not be accepted	<input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> American Express
	Credit Card Number Expiry (MM/YY)
	Card Holder's Name (as on card)
	Card Holder's Signature (as on card)