

Application for a Dealer's Licence

The Tobacco Tax Act
 The Gasoline Tax Act
 The Motive Fuel Tax Act

Manitoba Room 101
Finance Norquay Building
 Taxation 401 York Avenue
 Division Winnipeg, Manitoba
 R3C 0P8



FOR DEPARTMENT USE ONLY

Licence #

- DUE TO STARTING A NEW BUSINESS
 TAKING OVER AN EXISTING BUSINESS WHICH OPERATED UNDER THE TRADE NAME OF _____ UNDER LICENCE # _____
- CHANGE TO EXISTING LICENCE # _____
- Read the back of this form before completing.
 - Type or print clearly in block letters.
 - Complete a separate application for each location.
 - Mail original immediately to above address
 - Keep the copy for your reference.

1. NAME		Sole Proprietorship: Name of Owner. Partnership: Names of at least two partners. Corporation: Full corporate name.	
2. TRADING AS		The name of business as it is generally known.	
3. LOCATION OF BUSINESS		The actual location at which business is carried on; include postal code.	
Number, Street or Location	City, Town, etc.	Province	Postal Code
4. MAILING ADDRESS		Only if different from location address; include postal code.	
Number, Street, R.R. etc.	Post Office	Province	Postal Code
5. The applicant named in Item 1 sells or intends to sell the following products:		SUPPLIER(S) NAME AND ADDRESS	
<input type="checkbox"/> cigarettes	<input type="checkbox"/> cigars	<input type="checkbox"/> other tobacco	T1 _____
<input type="checkbox"/> gasoline	<input type="checkbox"/> gasohol		G2 _____
<input type="checkbox"/> diesel	<input type="checkbox"/> heating oil	<input type="checkbox"/> Other	M3 _____
<input type="checkbox"/> propane	<input type="checkbox"/> in portable cylinders	<input type="checkbox"/> for use in motor vehicles	<input type="checkbox"/> bulk deliveries
6. Do you obtain, or intend to obtain, products from outside Manitoba, OR from other than licenced Manitoba wholesale dealer(s)?		<input type="checkbox"/> NO	<input type="checkbox"/> YES, from where? _____
7. Tobacco Business:		<input type="checkbox"/> RETAIL (sales directly to public)	<input type="checkbox"/> TOBACCO WHOLESALER
		<input type="checkbox"/> VENDING MACHINE COMPANY	<input type="checkbox"/> TOBACCO MANUFACTURER
8. Fuel Business:		<input type="checkbox"/> RETAIL PUMPS	<input type="checkbox"/> BULK PLANT
		<input type="checkbox"/> KEY OR CARDLOCK	

CERTIFICATION

I hereby apply for licence(s) under the appropriate Act(s) and certify that the above statements are true and correct. I also certify that I will abide by the provisions of the Act(s) and have read and understand the general explanation as stated on the back of this application.

DATE _____ AUTHORIZED SIGNATURE _____

PRINT NAME _____ TITLE _____

INFORMATION FOR RETAIL DEALERS UNDER THE TOBACCO TAX ACT, THE GASOLINE TAX ACT AND THE MOTIVE FUEL TAX ACT

The following information has been prepared to help you understand and comply with these Statutes, but does not substitute for the law as written.

- Copies of the Acts and Regulations are available online or by contacting:
Statutory Publications
200 Vaughan Street
Winnipeg, MB R3C 1T5
Telephone: (204) 945-3101
Manitoba Toll Free: 1-800-321-1203
E-mail: statpub@gov.mb.ca
Web Site: www.gov.mb.ca/chc/statpub

- When contacting this Branch regarding these Statutes, always quote your licence number.

Manitoba Finance
Taxation Division
101 - 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: Licence enquiries – (204) 945-4219
Other information – (204) 945-5603
Manitoba Toll Free 1-800-782-0318
E-mail: MBTax@gov.mb.ca
Web Site: www.gov.mb.ca/finance/taxation

ALL DEALERS

- LICENCES:**
- Every dealer in tobacco products and fuel must have a valid dealer's licence issued by the Province of Manitoba.
 - The licence is required in addition to any other licence(s) required by other provincial, city or municipal authorities.
 - Each business location must have a separate licence.
 - The licence is not transferable. Obtain and complete a new licence application and surrender any invalid licence(s).
 - The licence must be prominently displayed on the premises.
 - No fee is payable for these licences.
- RETURNS AND REPORTS:**
- Occasionally you will be required to submit certain information which must be supplied when required.
- OBTAINING PRODUCTS:**
- Obtain products from suppliers who are dealers or collectors licenced by the Province of Manitoba, OR
 - Products obtained from suppliers, who are not dealers or collectors licenced by the Province, in quantities in excess of 200 litres of fuel and 200 cigarettes and 50 cigars and 400 grams of tobacco **must be reported** on Form GMT-30 at the nearest RCMP detachment **immediately** after the importation or acquisition. When you receive or come into possession of the products by common carrier or by any other means report the importation or acquisition **immediately** to the nearest RCMP detachment or this office.
- RECORDS:**
- Save **all** invoices, records, books of accounts, documents, etc. for at least six full years.
- PURCHASE RECORDS:**
- Keep a record of all purchase invoices, books of accounts and supporting documents such as cancelled cheques in such a manner as to accurately support all of your transactions.
- PENALTIES:**
- On summary conviction, the Acts provide severe fines and/or prison term. In certain cases and in addition to any fines or imprisonment, convicted persons are ordered to pay double the tax.
- AUDITS:**
- All dealers are subject to audit and are required to supply the information and records within Manitoba. The information and records required may include, but are not limited to, invoices, proof of payments, physical inventories, product purchases and sales, reports, books of account.

- VENDING MACHINES:**
- All tobacco vending machines must be visibly identified with the owner's business name, business address and dealer's tobacco licence number.
 - A permanent record of tobacco sales from vending machines may consist of a record showing the quantity of product when machines are filled and cash taken out or any other method of recording sales.

FUEL DEALERS

- SERVICE STATIONS:**
- Take physical inventories, preferably weekly.
 - Record meter readings daily (sales).
 - Reconcile purchases, sales and inventories, preferably weekly.
- BULK PLANTS:**
- Take physical inventories, preferably weekly.
 - Record meter readings daily.
 - Reconcile purchases, sales and inventories, preferably weekly.
 - Properly record and report all sales.
 - Properly record and report own use and consumption
 - Collect and remit all applicable taxes.
- INVOICES:**
- A properly completed invoice must show:
 - Name and address of seller.
 - Name and address of purchaser.
 - Date and place of delivery.
 - Quantity and type of product.
 - Price per unit including tax, or show the tax separately.
 - Total price.
 - The end use of marked or coloured fuels.
 - The applicable permit number when required by statute.
- PROPANE DEALERS:**
- All of the requirements for service stations and bulk plants except for those dealers who have a written agreement to report and remit directly to this Branch.