

Appendix A - Summary of Raw Leaf Tobacco Responsibilities

Activity	Registration and Application Required ¹	Filing Frequency	Reporting Requirements ²
Plants or grows tobacco plants; harvests, cures, bales raw leaf tobacco (RLT)	Producer Registration Certificate <ul style="list-style-type: none"> Application to Register - Raw Leaf Tobacco PLUS If producing for sale: <ul style="list-style-type: none"> Application to Produce ³ <ul style="list-style-type: none"> Evidence of Contract for Purchase Acreage Confirmation If producing for agronomic research: <ul style="list-style-type: none"> Application to Produce for Agronomic Research ³ <ul style="list-style-type: none"> Acreage Confirmation If producing to manufacture own tobacco products: <ul style="list-style-type: none"> Application to Produce for Own Use in the Manufacture of Tobacco Products ³ <ul style="list-style-type: none"> Acreage Confirmation 	Quarterly (periods starting Jan1, Apr1, Jul1, Oct1) – no quarterly report required if in a quarter, producer does not cure, keep for sale in Ontario or sell any raw leaf tobacco (advance written notice to Minister of Finance required from producer) or Monthly (if producer also processes, imports, exports, or manufactures tobacco products)	For reporting purposes: RLT = raw leaf tobacco that is cut from a growing plant Quarterly filers: <ul style="list-style-type: none"> RLT owned at start/end of quarter (including RLT not in your possession) RLT lost, stolen, damaged or destroyed RLT produced, sold Monthly filers: <ul style="list-style-type: none"> RLT owned at start/end of month (including RLT not in your possession) RLT lost, stolen, damaged or destroyed RLT produced, purchased, sold, imported or exported
Sells, offers, keeps raw leaf tobacco for sale	Dealer Registration Certificate <ul style="list-style-type: none"> Application to Register - Raw Leaf Tobacco 	Monthly	<ul style="list-style-type: none"> RLT owned at start/end of month RLT lost, stolen, damaged or destroyed RLT purchased/sold
Strips, stems, threshes, redries, blends or packages raw leaf tobacco	Processor Registration Certificate <ul style="list-style-type: none"> Application to Register - Raw Leaf Tobacco 	Monthly	<ul style="list-style-type: none"> RLT owned at start/end of month (including RLT in your possession that you do not own) RLT lost, stolen, damaged or destroyed
Brings or causes to bring raw leaf tobacco into Ontario	Importer Registration Certificate <ul style="list-style-type: none"> Application to Register - Raw Leaf Tobacco 	Monthly	<ul style="list-style-type: none"> RLT owned at start/end of month RLT lost, stolen, damaged or destroyed RLT imported
Takes or causes to be taken raw leaf tobacco out of Ontario	Exporter Registration Certificate <ul style="list-style-type: none"> Application to Register - Raw Leaf Tobacco 	Monthly	<ul style="list-style-type: none"> RLT owned at start/end of month RLT lost, stolen, damaged or destroyed RLT exported
Transports raw leaf tobacco into or out of Ontario; by motor vehicle, vessel, rail or aircraft	Inter-jurisdictional Transporter Registration Certificate <ul style="list-style-type: none"> Application to Register for Inter-jurisdictional Transporter Registration Certificate (unless already registered to transport tobacco products) 	Monthly	<ul style="list-style-type: none"> RLT transported into/out of/through Ontario
Manufactures, fabricates or produces tobacco products for distribution, sale or storage in Ontario	Manufacturer Registration Certificate <ul style="list-style-type: none"> Application to Register - Tobacco Products (unless already registered to manufacture tobacco products) 	Monthly	<ul style="list-style-type: none"> RLT owned at start/end of month RLT lost, stolen, damaged or destroyed RLT purchased/sold

¹ Only one Application to Register - Raw Leaf Tobacco is required even if you conduct multiple activities

² Each registrant will be required to complete one RLT return that covers all of their RLT activities for each filing period

³ Producer Registration Certificate must be applied for annually. All other registration certificates are automatically renewed for each calendar year unless non-compliance with the Tobacco Tax Act is identified