

NWT Tobacco Tax Act



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Information for
tobacco retailers

Government of the NWT

Department of Finance

Taxation Section

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Information for NWT Tobacco Retailers

Can I sell cigarettes without a permit?

- No, your business must have a tobacco retail dealers permit issued in your business name and for your tobacco sales location.

I have bought an existing business; can I use their permit?

- No, you must obtain a new permit.

We have moved our business to a new location; do I need to register again?

- You must notify the tax administration section; another permit will be issued with your new address.

We have renovated our premises and our permit is lost. Do I need to register again?

- You must notify the tax administration section immediately, and apply for a copy of your original permit.

Where can I purchase my tobacco products?

- From any registered NWT wholesaler or permitted NWT retail dealer. The tax administration section, of the Department of Finance, can supply you with a current listing of registered wholesalers and permitted retail dealers.

How do I apply for a permit?

- You may phone, write, fax or email the tax administration section, of the Department of Finance..

What is the cost of a NWT retail Dealers permit?

- There is no fee for obtaining a permit.

I no longer want to sell tobacco, what do I do?

- Return your permit to the tax administration section within 15 days of the cessation of business.

Enforcement

Offences and Punishments
(on convictions)

- False statement in any form or return filed under this Act: \$500 to \$1000 and/or 3- 6 months or both
- Selling Tobacco without a permit: 1st offence \$500 to \$1000 and/or up to 30 days imprisonment or both

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