

Department of Finance Contact: Deborah Rankine, 1-800-669-7070	Business Licences - Tobacco <i>Tobacco Tax Act</i> <i>Regulation 84-250 sections 3(3), 3(4) and subsections 3.1(1) and (2)</i>
Current Fee: See Schedule Proposed Fee: See Schedule Effective Date: April 1, 2012	New Annual Revenue Estimate: \$126,500 Change in Annual Revenue: \$124,125
Comments: The department is returning to an annual licensing of tobacco wholesalers and tobacco retailers. The fees below have not been increased since 1997. The cost analysis indicates that additional time and educational material are necessary to set up and orientate new accounts; therefore, initial application fees will be higher than a renewal fee. The fee increases below are based on current costs and are designed to provide full cost recovery.	

Schedule Business Licences – Tobacco		
Fee	Current	Proposed
Tobacco Retailer – Initial Application	\$15	\$100
Tobacco Retailer – Renewal	\$0	\$50
Tobacco Wholesaler – Initial Application	\$1,000	\$2,000
Tobacco Wholesaler – Renewal	\$0	\$1,500