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Tax Information

Bulletin 5059

Bulletin: 5059
Date: July 26, 2006
Subject: Notice of Amendments to the *Revenue Act Regulations*

Effective on and after June 16, 2006 amendments have been made to the *Revenue Act Regulations* with respect to the following:

Tobacco Tear Tape Manufacturer's Permit - *Revenue Act Regulations* 76B and 76C

Permit cancellation, Suspension, Refusal to Issue or Renew - Non-arm's length transactions

The Commissioner may cancel, suspend, refuse to issue or refuse to renew a tear tape manufacturer's permit for the following reason:

- if an applicant for or a holder of a tobacco tear tape manufacturer's permit is not dealing at arm's length within the meaning of Section 251 of the *Income Tax Act* (Canada) with any person whose tear tape manufacturer's permit is cancelled or suspended or who is refused a tear tape manufacturer's permit.

Effective on and after July 14, 2006 amendments have been made to the *Revenue Act Regulations* with respect to the following:

Gasoline and Diesel Oil Tax - Permits - Part I - *Revenue Act Regulation* 10(2A)

Permit cancellation, Suspension, Refusal to Issue or Renew - Non-arm's length transactions

The Commissioner may cancel, suspend, refuse to issue or refuse to renew a Bulk Vendor Permit, a Consumer's Exemption Permit, a Vendor's Permit for the following reason:

- if an applicant for or a holder of any of the above noted permits is not dealing at arm's length within the meaning of Section 251 of the *Income Tax Act* (Canada) with any person whose Bulk Vendor Permit, Consumer Exemption Permit or Vendor Permit is cancelled or suspended or who is refused a permit.

Tobacco Tax - Permits - Part III - *Revenue Act Regulations* 73(3A) and 74(3A)

Permit cancellation, Suspension, Refusal to Issue or Renew - Non-arm's length transactions

The Commissioner may cancel, suspend, refuse to issue or renew a Retail Vendor's Permit or a Wholesaler Vendor's Permit for the following reason:

- if the applicant or permit holder is not dealing at arm's length within the meaning of Section 251 of the *Income Tax Act* (Canada) with any person whose retail vendor's permit or wholesale vendor's permit is cancelled or suspended or is refused a retail vendor's permit or wholesale vendor's permit.

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