

NOTE TO APPLICANT:
PLEASE COMPLETE IN DUPLICATE AND RETURN TO:



DEPARTMENT OF FINANCE
REVENUE DIVISION
P. O. BOX 1330
CHARLOTTETOWN, P. E. I.

APPLICATION FOR REGISTRATION AS A VENDOR
pursuant to
THE REVENUE TAX ACT

FOR THOSE HOLDING "SPECIAL BANQUET PERMITS" FOR SALES OF LIQUOR

A. Name of group or organization?

Le Senter Cultural Port La Jolie

B. Date(s) of event? (Not more than 2 per application)

August 15/30

C. Location of event?

see "A"

D. Name, address and position of person assuming responsibility for collection and remittance of tax?

Cecile Lapointe Souwe

E. Check items to be sold: Beer & Ale Wines Spirits Soft drinks Prepared meals Candy, Confections Other (specify) _____

F. List prices to be charged for alcoholic beverages (bottle, glass or ounce as applicable). Please specify.

Beer \$ 1.00 Wine at cost \$ _____
Spirits \$ 1.50 _____ \$ _____

G. List prices to be charged for prepared meals (attach separate sheet if necessary)

_____ \$ NIL _____ \$ _____

H. If "other" checked in item E, list price(s).

NIL

I. Location where tax records will be available for audit?

CENTRE

J. Will there be entertainment offered? Yes No

The above named applicant hereby makes application for registration under "The Revenue Tax Act" and agrees to accept the responsibilities as set out in the Act, collect the Tax imposed, and account to the Minister of Finance for all the monies collected, or should have been collected.

CERTIFICATION (must be signed by person specified in item D)

The above statements are hereby certified to be correct to the best of my knowledge and belief.

Signature

Date

NOTE: If a Corporation, your Seal MUST be affixed.

TEMPORARY
CERTIFICATE OF REGISTRATION
Pursuant to
THE REVENUE TAX ACT

This is to certify that the Holder of this certificate is a registered vendor, under the Act.

NOTE: This Certificate valid for date(s) shown in Item B only

**INSTRUCTIONS CONCERNING REGISTRATION UNDER
THE REVENUE TAX ACT
FOR THOSE HOLDING SPECIAL BANQUET PERMITS
FOR SALES OF LIQUOR**

On and after May 3, 1976, no person in the Province will be permitted to sell spirits, wine or beer unless that person is in possession of a valid Registration Certificate issued by the Director of Revenue. Such certificates will be issued by the Director only on receipt of a properly completed application form.

Those of you selling spirits, wine or beer under the authority of a "Special Banquet Permit," issued by the P.E.I. Liquor Control Commission, will be issued a TEMPORARY Certificate of Registration which will be valid for all events you hold in any one month. In other words, you will have to submit on application, and receive a certificate, for each month in which you hold a dance and/or banquet at which alcoholic beverages will be sold. It should be noted that no Certificate of Registration will be issued if the tax due, from a previous event, has not been paid.

Beginning May 3, 1976 the Liquor Control Commission will not, by law, be allowed to issue your "Special Banquet Permit" until you have a valid Certificate of Registration from the Revenue Division. Therefore, especially if you are dealing with us by mail, you should ensure that your Application for Registration is received by the Revenue Division in time to be processed and your Certificate of Registration mailed out to you, before the date you wish to apply for your "Special Banquet Permit."

Having received your Certificate of Registration and Special Banquet Permit your main responsibility will probably be for collection and remittance of Revenue Tax on alcoholic beverage sales. However, prepared meals, (when sold for \$2.01 or more), candies and confections,, souvenirs, records or other such items are also taxable when sold to a consumer. Nuts, potato chips, potato sticks, and ice cream are NOT taxable unless sold as part of a prepared meal.

"Tax Included Sales" - we allow, in the case of alcoholic beverages sales, the quoting of one price such as 80¢, but the sale would actually be:

sale price	74¢
provincial sales tax	<u>6¢</u>
	80¢

In order for you to use the "one price" system you are required to post, in a prominent place in your establishment, a notice listing your selling price and the applicable tax.

	<u>Selling Price</u>	<u>Tax</u>	<u>Total</u>
Local Beer & Ale	69¢	06¢	75¢
Rye 1 oz. ETC.	74¢	06¢	80¢

In the case of prepared meals or other taxable goods, tax MUST be shown separately.

You may also be required to remit tax on certain items which you use. Items such as dishes, pots and pans, stoves, deep friers, etc., are taxable to the vendor, as are decorations, "give-aways" and promotional items. If these items are purchased from a registered vendor, he will collect the tax - but, if you purchase from someone else, it is your responsibility to remit the tax to us.

When you receive your Certificate of Registration you will also receive a "Summary of Purchases and Sales" form and a "Vendor Return" form. These forms must be completed and returned PRIOR TO THE TENTH DAY following expiration of your Certificate.

40% 1140

3 Bar 24
10502 150

\$ 72.
159



PERMIT # 24114

SECTION A - LIQUOR SALES

(A) TYPE OF BEVERAGE spirits, wine, beer	(B) SIZE OF BOTTLE	(C) UNIT OF SALE (bottle, glass, ounce)	(D) NO. OF UNITS PER BOTTLE (B ÷ C)	(E) SALE PRICE PER UNIT TAX INCLUDED	(F) NO. OF BOTTLES PURCHASED	(G) UNITS PURCHASED (D X F)	(H) TOTAL SALES (E X G)	(I) TAX DUE (H X .0747)	
Wine	12 oz	6		3.50	6		9.00		
Liquor	25	25		1.50	1		37.00		
Liquor	40	80		1.50	2		120.00		
BEER		72		1.00	72		72.00		
							BOX A	\$	TO RETURN FORM

SECTION B - MEAL SALES

ENTER TOTAL MEAL SALES	TOTAL OF MEALS SOLD AT \$2.01 OR MORE	\$
	TAX DUE ON MEALS - 2% OF ABOVE TOTAL - ENTER IN BOX B	BOX B \$
		TO RETURN FORM

SECTION C - OTHER SALES

OTHER SALES OF TAXABLE ITEMS	\$	
TAX DUE ON OTHER SALES - 2% OF ABOVE TOTAL - ENTER IN BOX C	BOX C \$	
		TO RETURN FORM

SECTION D - GOODS FOR OWN USE

ENTER TOTAL COST OF TAXABLE GOODS PURCHASED FOR OWN USE WITHOUT PAYMENT OF TAX	\$	
TAX DUE ON GOODS FOR OWN USE - 2% OF ABOVE - ENTER IN BOX D	BOX D \$20.75	
		TO RETURN FORM

NAME OF GROUP OR ORGANIZATION Centre DATE Aug 28. 80

SIGNATURE Ceelle