

TOBACCO TAX ACT

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER:	FOR THE PERIOD ENDING:	
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TAX RETURN CALCULATION	AMOUNTS
1. Not Applicable	N/A
2. Not Applicable	N/A
3. Not Applicable	N/A
4. Total Tax Due (from Tobacco Inventory Report)	
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

NOTE: COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN AUTHORIZED BY THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PENALTIES BEING IMPOSED.

DETACH AND RETURN BOTTOM PORTION

TOBACCO TAX RETURN (WHOLESALE ACCOUNTABLE)
(PURSUANT TO THE TOBACCO TAX ACT)



ALL APPLICABLE SECTIONS MUST BE COMPLETED

PLEASE TYPE OR PRINT CLEARLY IN INK

Government of
Newfoundland and Labrador

Department of Finance

Interest charged at a rate of 0.03846666% per day.

RETURN DUE DATE:

TAX REMITTER NO.: TAX REMITTER:	
FOR THE PERIOD ENDING:	AMOUNTS
1. Not Applicable	N/A
2. Not Applicable	N/A
3. Not Applicable	N/A
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	
4. Total Tax Due (from Tobacco Inventory Report)	
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
YEAR MONTH DAY	
7. Total Amount Enclosed	

CERTIFICATION:

These statements are hereby certified to be correct to the best of the knowledge and belief of the undersigned. It is a serious offense to make false statements on this return.

SIGNATURE OF AUTHORIZED SIGNING OFFICER: _____ TITLE: _____

AUTHORIZED SIGNING OFFICER (Please print or type): _____ DATE: _____

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: _____

PLEASE READ CAREFULLY

- A. Failure to file returns or remit the tax payable by the due date will result in interest and/or penalty being imposed.
- B. Cheques or money orders should be made payable to the Newfoundland Exchequer and forwarded to:

**DEPARTMENT OF FINANCE
OFFICE OF THE COMPTROLLER GENERAL
TAX ADMINISTRATION DIVISION
P.O. BOX 8720
ST. JOHN'S, NL
A1B 4K1**

- C. The tax return must be properly signed by an authorized officer, director, or agent of the business and filed with the Minister not later than 20 days after the end of the period ending shown on the return.
- D. Interest on outstanding balances is charged at the prime lending rate of 0.03846666% per day. Where full payment is not made by the due date, an additional 10% of the amount due may be imposed.
- E. Record your tax remitter number, name and tax program on the back of your cheque or money order.
- F. If no tax due, a NIL return must be filed. Line 4 must always be completed.
- G. If your business has been discontinued during the period:
 - a. A return should be filed and the tax due remitted for the period.
 - b. The name of the successor, if any, should be forwarded to the Minister of Finance, within 15 days, along with your registration certificate for cancellation.
- H. Any inquiries may be forwarded to (709) 729-6297 or toll free 1-877-729-1695.

**DEPARTMENT OF FINANCE
OFFICE OF THE COMPTROLLER GENERAL
TAX ADMINISTRATION DIVISION
P.O. BOX 8720
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INVENTORY REPORT OF TOBACCO PRODUCTS STORED IN PROVINCE AND TAX COLLECTION

Method

- Sales
 Purchases

	Quantities			Quantities	Quantities		For Office Use Only
	NFLD Marked Cigarettes (No. of Cigarettes)	NFLD Marked Fine Cut Tobacco (Grams)	All Other Tobacco Products (Grams)		Unmarked Cigarettes (No. of Cigarettes)	Unmarked Fine Cut Tobacco (Grams)	
A. Opening Inventory				Cigars			Oracle Number: <input style="width: 100px; height: 30px;" type="text"/> Tax Remitter Number: <input style="width: 100px; height: 30px;" type="text"/>
B. ADD: Purchases/Imports (Complete Schedule I)							
C. LESS: Closing Inventory							
D. TOTAL: Accountable Product							
E. LESS: Tax Exempt Sales (Complete Schedule II)							
F. Export Other Jurisdiction (Complete Schedule II)							
G. Inventory Adjustments *							
H. Taxable Product							
							Control Total

TAX CALCULATIONS				
Total Taxable Product (Above)			\$	Total Price of Cigars (Note 1)
Tax Rate	.295	.50	.50	125%
Tax Due	\$	\$	\$	\$ <input style="width: 100px;" type="text"/> Sub Total

Note 1: The total purchase price of cigars should include the total purchase price for all cigars, where purchase price means the price at which a cigar is acquired by a retail purchaser from a wholesaler or retailer. Where that price is not known to the collector, the purchase price is equal to the sum of the price at which a cigar of that kind is sold at wholesale by the collector plus 1/3 of that amount.

\$ <input style="width: 100px;" type="text"/>	Tax Adjustment (Debit/(Credit))*
\$ <input style="width: 100px;" type="text"/>	Total

TOTAL DAX DUE carry forward to ITEM 4 on the TAX RETURN
***Attach Details for Adjustments**

As an authorized representative of this company, I hereby certify that, to the best of my knowledge and belief, the information contained in this return is true and correct and that all relevant facts have been revealed.

Signature: _____ Date: _____
 Contact Person: _____ Phone Number: _____ Ext: _____

PLEASE READ CAREFULLY

Tobacco Tax Return

(top)

Please complete your Tax Remitter Number.

Please complete for the period ending field.

Please complete Line 4 Total Tax Due (from the **Inventory Report of Tobacco Products Stored in Province and Tax Calculation Form – Total Tax Due.**

Please complete Line 5 if applicable.

Please complete Line 7 with your total payment.

(bottom)

Please complete your Tax Remitter Number.

Please complete your Tax Remitter Name.

Please complete for the period ending field.

Please complete Line 4 Total Tax Due (from the **Inventory Report of Tobacco Products Stored in Province and Tax Calculation Form – Total Tax Due.**

Please complete Line 5 if applicable.

Please complete Line 7 with your total payment.

Please sign, title, print name, phone number and date the form.

Inventory Report of Tobacco Products Stored in Province and Tax Calculation Form

Please indicate which method on top left of page – sales or purchase.

Line A – Please report opening inventory for each product listed on the return in volumes. Please note that the opening inventory should match the closing from the previous month.

Line B – Please report all purchases made during the month for each product listed on the return in volumes. Please also complete Schedule I and attach it to this return for processing.

Line C – Please report closing inventory for the month for each product listed on the return in volumes.

Line D – Please report the total accountable product for the month which should be the calculation of $\text{Line A} + \text{Line B} - \text{Line C}$.

Line E – Please report the Exempt Sales for the month for each product listed on the return in volumes. Please also complete Schedule II and attach it to this return for processing.

Line F - Please report the Exports to other Jurisdictions for the month for each product listed on the return in volumes. Please also complete Schedule II and attach it to this return for processing.

Line G – Please report any inventory adjustments for each product listed on the return in volumes.

Line H - Please report the total taxable product for the month which should be the calculation of $\text{Line D} - \text{Line E} - \text{Line F} + \text{Line G}$.

Please carry forward Line H down to the Tax Calculation section.

Please calculate Tax Due using Total Taxable Product (Line H) multiplied by the tax rate for each product category.

Please add each column under tax calculations to get the subtotal.

Please report any Tax adjustments Debit/(Credit) and ensure back up for this column is attached.

Total in dollars should equal the Subtotal plus the Tax Adjustment.

Please carry forward the Total Tax Due to item 4 on the tax return.

Please sign, print name, phone number and date the form.

Tobacco Purchases Summary Schedule I Form

Please list the name of supplier, volume of product for each category of product purchases.

Please total each column.

Please carry forward the Total Purchases to Line B of the Inventory Report of Tobacco Products Stored in Province and Tax Calculation Form.

Non-Taxable Tobacco Sales Summary Schedule II Form

Please list the invoice date, type of sale (exempt(E), sale to other collector(O) or black stock(B) , name of purchaser, license number, invoice number, volume of product for each category of product sold).

Please total each column.

Please carry forward the Total Non-Taxable Sales total to the applicable Line E or Line F of the Inventory Report of Tobacco Products Stored in Province and Tax Calculation Form.