

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: _____

TAX RETURN CALCULATION	AMOUNTS
1. Total Tax On Sales (From Section B.5)	
2. Total Tax On Own Use (From Section C.5)	
3. Not Applicable	N/A
4. Total Tax Due (Line 1 + Line 2)	
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 THE BOTTOM PORTION

TOBACCO TAX RETURN (MANUFACTURER)
(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

Int. charged at a rate of 0.03846666% per day.

RETURN DUE DATE: _____

	AMOUNTS
TAX REMITTER NO.:	
TAX REMITTER:	
FOR THE PERIOD ENDING:	
1. Total Tax On Sales (From Section B.5)	
2. Total Tax On Own Use (From Section C.5)	
3. Not Applicable	N/A
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	
4. Total Tax Due (Line 1 + Line 2)	
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 my 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
TAXATION AND FISCAL POLICY BRANCH
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 a 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
TAXATION AND FISCAL POLICY BRANCH
TAX ADMINISTRATION DIVISION
P.O. BOX 8720
ST. JOHN'S, NL
A1B 4K1

MANUFACTURER'S MONTHLY TOBACCO ACCOUNTABILITY RETURN UNDER THE TOBACCO TAX ACT

This form must be received not later than the 20th day of the month immediately following the calendar month for which the report is made to:

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

MANUFACTURER'S NAME:	
WHOLESALER'S LICENCE NUMBER:	PERIOD COVERED:
	FROM: TO:

SECTION A. TOBACCO PRODUCTS SALES SUMMARY

TOBACCO PRODUCT	QUANTITY	
	MARKED	UNMARKED
1. NUMBER OF CIGARETTES/PRE-PORTIONED STICKS (From Section E.4 and G.1)		
2. NUMBER OF CIGARS (From Section I.2 and I.7)	NOT APPLICABLE	
3. NUMBER OF GRAMS OF FINE CUT (From Section E.4 and G.1)		
4. NUMBER OF GRAMS OF OTHER TOBACCO (From Section I.2 and I.7)	NOT APPLICABLE	

SECTION B. TOBACCO TAX CALCULATION - TAXABLE SALES

TOBACCO PRODUCT	QUANTITY	TAX RATE (Cents)	TAX
1. NUMBER OF CIGARETTES/PRE-PORTIONED STICKS (From Section E.7)			
2. CIGARS (From Section J.1)	NOT APPLICABLE		NOT APPLICABLE
3. NUMBER OF GRAMS OF FINE CUT (From Section E.7)			
4. NUMBER OF GRAMS OF OTHER TOBACCO (From Section I.7)			
5. TOTAL TAX ON SALES			

SECTION C. TOBACCO TAX CALCULATION - OWN USE

TOBACCO PRODUCT	QUANTITY	TAX RATE (Cents)	TAX
1. NUMBER OF CIGARETTES/PRE-PORTIONED STICKS (From Section E.4)			
2. CIGARS (From Section J.2)	NOT APPLICABLE		NOT APPLICABLE
3. NUMBER OF GRAMS OF FINE CUT (From Section E.4)			
4. NUMBER OF GRAMS OF OTHER TOBACCO (From Section I.4)			
5. TOTAL TAX ON OWN USE			

Approval may be obtained from the Department of Finance to submit a computer produced facsimile of this form.

MANUFACTURER'S MONTHLY TOBACCO ACCOUNTABILITY RETURN
GOVERNMENT OF NEWFOUNDLAND AND LABRADOR

SECTION D. SUMMARY OF NEWFOUNDLAND AND LABRADOR MARKED TOBACCO PRODUCTS ON HAND, PRODUCED AND ACQUIRED

	NUMBER OF CIGARETTES/ PRE-PORTIONED STICKS	NUMBER OF GRAMS OF FINE CUT TOBACCO
1. OPENING INVENTORY (Attach Details)		
2. PRODUCTION IN THE MONTH (Attach Details)		
3. IMPORTS INTO CANADA (Attach Details)		
4. OTHER PURCHASES (Attach Details)		
5. TOTAL (Sum of 1 + 2 + 3 + 4) (Total of This Section Must Equal Total of Section E)		

SECTION E. SUMMARY OF NEWFOUNDLAND AND LABRADOR MARKED TOBACCO PRODUCTS SOLD, USED AND ON HAND

	NUMBER OF CIGARETTES/ PRE-PORTIONED STICKS	NUMBER OF GRAMS OF FINE CUT TOBACCO
1. CLOSING INVENTORY (Attach Details)		
2. TAX MEMO SALES TO WHOLESALERS IN NEWFOUNDLAND AND LABRADOR (Attach Details)		
3. SALES INTO OTHER PROVINCES (Attach Details)		
4. OWN USE IN NEWFOUNDLAND AND LABRADOR (Attach Details)		
5. TRANSFERS TO DRY STOCK (Attach Details)		
6. SHORTAGE (OVERAGE) (Attach Details)		
7. TAXABLE SALES IN NEWFOUNDLAND AND LABRADOR (Attach Details)		
8. TOTAL (Sum of 1 + 2 + 3 + 4 + 5 +/- 6 + 7) Total of This Section Must Equal Total of Section D)		

SECTION F. SUMMARY OF UNMARKED CIGARETTES/PRE-PORTIONED STICKS AND UNMARKED FINE CUT TOBACCO ON HAND AND TRANSFERRED IN

MARKING STATUS	NUMBER OF CIGARETTES/ PRE-PORTIONED STICKS		NUMBER OF GRAMS OF FINE CUT TOBACCO	
	CANADA DUTY PAID	DUTY FREE	CANADA DUTY PAID	DUTY FREE
1. OPENING INVENTORY (Attach Details)				
2. TRANSFERS IN (Attach Details)				
3. TOTAL (Sum of 1 + 2) (Must Equal Total of Section G)				

MANUFACTURER'S MONTHLY TOBACCO ACCOUNTABILITY RETURN
GOVERNMENT OF NEWFOUNDLAND AND LABRADOR

WHOLERSALER'S LICENCE NUMBER	MANUFACTURER'S NAME

SECTION G. SUMMARY OF UNMARKED CIGARETTES/PRE-PORTIONED STICKS AND UNMARKED FINE CUT TOBACCO SOLD, USED AND ON HAND

MARKING STATUS	NUMBER OF CIGARETTES/ PRE-PORTIONED STICKS				NUMBER OF GRAMS OF FINE CUT TOBACCO			
	CANADA DUTY PAID		DUTY FREE		CANADA DUTY PAID		DUTY FREE	
1. SALES TO WHOLESALERS (Attach Details)								
2. TRANSFERS OUT (Attach Details)								
3. TRANSFERS TO DRY STOCK (Attach Details)								
4. SHORTAGE (OVERAGE) (Attach Details)								
5. CLOSING INVENTORY (Attach Details)								
6. TOTAL (Sum of 1 + 2 + 3 + 4 + 5) (Must Equal Total of Section F)								

SECTION H. SUMMARY OF CIGARS AND OTHER TOBACCO (PIPE, CUT, PLUG AND SNUFF) ON HAND AND TRANSFERRED IN

MARKING STATUS	CIGARS				GRAMS OF OTHER TOBACCO			
	CANADA DUTY PAID		DUTY FREE		CANADA DUTY PAID		DUTY FREE	
1. OPENING INVENTORY (Attach Details)								
2. TRANSFERS IN (Attach Details)								
3. TOTAL (Sum of 1 + 2) (Must Equal Total of Section I)								

SECTION I. SUMMARY OF CIGARS AND OTHER TOBACCO (PIPE, CUT, PLUG AND SNUFF) SOLD, USED AND ON HAND

MARKING STATUS	CIGARS				GRAMS OF OTHER TOBACCO			
	CANADA DUTY PAID		DUTY FREE		CANADA DUTY PAID		DUTY FREE	
1. CLOSING INVENTORY (Attach Details)								
2. SALES TO WHOLESALERS IN NEWFOUNDLAND AND LABRADOR (Attach Details)								
3. TRANSFERS OUT (Attach Details)								
4. OWN USE IN NEWFOUNDLAND AND LABRADOR (Attach Details)								
5. TRANSFERS TO DRY STOCK (Attach Details)								
6. SHORTAGE (OVERAGE) (Attach Details)								
7. TAXABLE SALES IN NEWFOUNDLAND AND LABRADOR (Attach Details)								
8. TOTAL (Sum of 1 + 2 + 3 + 4 + 5 +/- 6 + 7) (Must Equal Total of Section H)								

MANUFACTURER'S MONTHLY TOBACCO ACCOUNTABILITY RETURN
GOVERNMENT OF NEWFOUNDLAND AND LABRADOR

SECTION J. TOBACCO TAX CALCULATION ON TAXABLE SALES OF CIGARS AND OWN USE OF CIGARS
(Attach Additional Pages as Necessary)

	(1) MANUFACTURER'S SUGGESTED RETAIL PRICE PER PACKAGE	(2) TOTAL NUMBER OF PACKAGES	(3) TAX RATE	(4) TOTAL TAX (1 X 2 X 3)
1. TAXABLE SALES	\$		125%	\$
	\$		125%	\$
	\$		125%	\$
	TOTAL TAX - TAXABLE SALES			\$
2. OWN USE	\$		125%	\$
	\$		125%	\$
	\$		125%	\$
	TOTAL TAX - OWN USE			\$

CERTIFICATION

THE ABOVE STATEMENTS AND INFORMATION IN THE SUPPORTING PAGES ARE HEREBY CERTIFIED TO BE CORRECT TO THE BEST KNOWLEDGE AND BELIEF OF THE UNDERSIGNED. I UNDERSTAND IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT IN THIS RETURN.

THIS RETURN MUST BE SIGNED BY:

- (A) THE OWNER - IF A PROPRIETORSHIP, OR
- (B) ONE PARTNER - IF A PARTNERSHIP, OR
- (C) ONE OFFICER/DIRECTOR - IF A CORPORATION

NAME (PRINT): _____

TITLE: _____

PHONE NO.: () EXT: _____

DATE: _____

SIGNATURE: _____