



Service Nova Scotia  
 Business Registration Unit  
 PO Box 1529  
 Halifax, NS B3J 2Y4

**Tobacco Tax - Theft of Tobacco  
 Refund Application**

Please print clearly

**1. Give us your details**

Business Name \_\_\_\_\_  
(Name as Shown on Vendor Permit )

Civic Address \_\_\_\_\_  
(Civic Number and Street/Road/Hwy )

Mailing Address \_\_\_\_\_  
(PO Box or RR )

City/Town \_\_\_\_\_ Province \_\_\_\_\_

Postal Code \_\_\_\_\_

Authorized Contact \_\_\_\_\_

Phone # \_\_\_\_\_

Fax # \_\_\_\_\_

Email Address \_\_\_\_\_

Location # \_\_\_\_\_  
(Location Number from Retail/Wholesale Permit)

Permit # \_\_\_\_\_  
(Permit Number from Retail/Wholesale Permit)

**2. Provide date of loss:** \_\_\_\_\_, 20\_\_\_\_  
(Month) (Day)

**3. Provide information on reason for refund claim**

\_\_\_\_\_

\_\_\_\_\_

**4. Provided details of your loss.**

Tobacco Type	Quantity Lost (Column 1)		Tax Rate (Column 2)		Tobacco Tax (Column 1 X Column 2)
Cigarette	_____	Cigarettes	_____	per cigarette	\$ _____
Fine Cut	_____	Grams	_____	per gram	\$ _____
Pre-Portioned Tobacco Sticks	_____	Sticks	_____	per stick	\$ _____
Cigars (Note 2)	_____	Cigars	_____	per cigar	\$ _____
Plug Tobacco	_____	Grams	_____	per gram	\$ _____
Chewing Tobacco	_____	Grams	_____	per gram	\$ _____
Pipe Tobacco	_____	Grams	_____	per gram	\$ _____
Snuff	_____	Grams	_____	per gram	\$ _____
Other Tobacco	_____	Grams	_____	per gram	\$ _____
					\$ _____
				<b>Total Refund Claim</b>	\$ _____

**Note:**

1. Products lost must be identified by type as outlined above.
2. Please provide an itemized list of cigars (Product description, packaging).
3. Attach copies of all invoices of all tobacco products acquired during the 60 day period immediately preceding the date of the loss and the 14 days following the date of the loss.
4. Further information may be requested such as purchase orders, receiving counts, sales records.

**5. Provide Inventory Before and After Loss**

<b>Tobacco Type</b>	<b>Quantity Before Loss</b>		<b>Tobacco Type</b>	<b>Quantity After Loss</b>	
Cigarette	_____	Cigarettes	Cigarette	_____	Cigarettes
Fine Cut	_____	Grams	Fine Cut	_____	Grams
Pre-Portioned Tobacco Sticks	_____	Sticks	Pre-Portioned Tobacco Sticks	_____	Sticks
Cigars (Note 2)	_____	Cigars	Cigars (Note 2)	_____	Cigars
Plug Tobacco	_____	Grams	Plug Tobacco	_____	Grams
Chewing Tobacco	_____	Grams	Chewing Tobacco	_____	Grams
Pipe Tobacco	_____	Grams	Pipe Tobacco	_____	Grams
Snuff	_____	Grams	Snuff	_____	Grams
Other Tobacco	_____	Grams	Other Tobacco	_____	Grams
	_____			_____	

Counted By: \_\_\_\_\_  
(Name)

Counted By: \_\_\_\_\_  
(Name)

**6. Provide insurance information**

Is there insurance coverage for all or any portion of the loss?      Yes  No

If **Yes**, provide details of insurance and attach a copy of the proof of loss.

Name of Insurance Company: \_\_\_\_\_

Policy Number: \_\_\_\_\_

Name of Insurance Agent \_\_\_\_\_

Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

Email: \_\_\_\_\_

Civic Address: \_\_\_\_\_  
(Civic Number and Street/Road/Hwy)

\_\_\_\_\_ City/Town/County

\_\_\_\_\_ Province

\_\_\_\_\_ Postal Code

Has the insurance claim been paid?      Yes  No       If **Yes**, provide a copy of the settlement

**7. Provide information on Police Department investigating loss.**

Name of Police Department: \_\_\_\_\_

Name of Officer: \_\_\_\_\_

File Reference: \_\_\_\_\_

Date Reported: \_\_\_\_\_

**8. Provide information on tobacco products recovered, if any.**

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**9. Sign the Certification**

**I HEREBY CERTIFY** that I am a duly authorized official or agent of the applicant and that the information herein is true and correct in all respects and is fully supported by documentation on file.

Name (*please print*): \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

(Signature of Applicant or Authorized Officer)

**A person who makes a false statement in contravention of the *Revenue Act* or *Regulations* is guilty of an offence.**

**Note:**

Any subsequent recoveries of monies or products for which a refund has been granted shall result in a debt to the Minister of Finance for the amount of tax refunded in relation to the recovered monies or products.

**Documents required to be kept**

All documentation supporting this refund must be retained for audit purposes.

**By Mail:**

Service Nova Scotia  
Business Registration Unit  
Refund Unit  
PO Box 1529  
Halifax, NS  
B3J 2Y4

**By Delivery:**

Service Nova Scotia  
Business Registration Unit  
Refund Unit  
Maritime Centre, 9<sup>th</sup> Floor North  
1505 Barrington Street  
Halifax, Nova Scotia  
B3J 3K5

**For more information**

Website: [novascotia.ca/sns/access/business/tax-commission](http://novascotia.ca/sns/access/business/tax-commission)

Call: 902-424-6300 (metro) or 1-800-565-2336 toll free in Nova Scotia

**For Office Use Only**

File #: \_\_\_\_\_ Date: \_\_\_\_\_

Total Amount Claimed: \_\_\_\_\_

Adjustments: \_\_\_\_\_

Total Amount Approved: \_\_\_\_\_

Reasons for adjustment and any additional information

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

<b>Tobacco Type</b>	<b>Quantity Lost (Column 1)</b>	<b>Tax Rate (Column 2)</b>	<b>Tobacco Tax (Column 1 X Column 2)</b>
Cigarette	_____ Cigarettes	_____ per cigarette	\$ _____
Fine Cut	_____ Grams	_____ per gram	\$ _____
Pre-Portioned Tobacco Sticks	_____ Sticks	_____ per stick	\$ _____
Cigars (Note 2)	_____ Cigars	_____ per cigar	\$ _____
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Chewing Tobacco	_____ Grams	_____ per gram	\$ _____
Pipe Tobacco	_____ Grams	_____ per gram	\$ _____
Snuff	_____ Grams	_____ per gram	\$ _____
Other Tobacco	_____ Grams	_____ per gram	\$ _____
			\$ _____
		Total Refund Claim	\$ _____

Approved by: Compliance Officer \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor \_\_\_\_\_ Date: \_\_\_\_\_