



Service Nova Scotia and
Internal Services
Fuel and Tobacco Tax Returns
PO Box 1523
Halifax, NS B3J 2Y3

Tobacco Tax Remittance Tobacco Inventory

Please print clearly
Bus: 902-424-6300 Fax 902-424-0602

1. Give us your details

Name	(Name as Shown on Permit)	Contact Name
Civic Address	(Civic Number and Street/Road/Hwy)	Phone #
Mailing Address	(PO Box or RR)	Fax #
City/Town	Province	Email Address
Postal Code		Location #
		(Location Number as Shown on Permit)
		Indicate Wholesaler Retailer

2. Calculate your tobacco tax owing (Separate sheet to be completed for each location).

Wholesalers and retailers who carry tobacco inventory are required to calculate the Tobacco Tax increase on their inventory of cigarettes, pre-portioned sticks, fine cut, other products and cigars as of 12:01 am, February 26, 2020.

Tobacco Type	Tax Increase (A)	Inventory on Hand (B)	Tobacco Tax Due (A X B)
Cigarette	\$0.02 per cigarette	Cigarettes	
Pre-Portioned Sticks	\$0.02 per stick	Sticks	
Fine Cut	\$0.1400 per gram	Grams	
Other Tobacco **	\$0.2148 per gram	Grams	
Cigars (attach list by type, quantity & price)	9.66 % of Selling Price	Total Selling Price of All Cigars	

Total Tobacco Tax Due

**Other Tobacco (pipe tobacco, chewing tobacco, snuff and unprocessed tobacco leaf)

Note:

1. Payments must be made out to the **Minister of Finance**
2. The Tobacco Tax Remittance form is **due by March 20, 2020**. Late payments will be subject to a penalty of 5% plus interest.
3. The Tobacco Tax Remittance form **must be returned even if no tax is owing**. Enter \$0.00 under Total Tax Due.
4. Wholesalers and retailers who have **more than one location** must include **a summary of the tobacco tax due for each location**. Provide the Location Number for each location.
5. Inventory count records supporting the tobacco tax remittance must be retained as they may be subject to audit.
6. Mail the **TOBACCO TAX REMITTANCE** form and payment to:

Nova Scotia
Fuel and Tobacco Returns
PO Box 1523
Halifax, Nova Scotia B3J 2Y3

3. Sign the Certification

I HEREBY CERTIFY that the information given in this application is true, complete and correct in every respect.

Name (please print):

Title:

Signature: _____
(Signature of Individual or Authorized Officer)

Date:

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