

**TOBACCO INVENTORY
TOBACCO TAX REMITTANCE FORM**

Wholesalers and retailers who carry tax paid inventory are required to calculate the Tobacco Tax increase on their inventory of cigarettes, pre-proportioned sticks and fine cut as of 12: 01 am, Friday, April 5, 2002 and remit this form and the tax to:

**Service Nova Scotia and Municipal Relations
P.O. Box 755
Halifax, NS, B3J 2V4**

1. Nil Remittances: This inventory return form must be submitted as a nil return even if there is no tobacco tax due on inventory.
2. **Wholesalers and retailers who have more than one location must include a summary of the total tobacco tax due for each location and the permit location number for each location. Please attach this summary to your return.**
3. **Wholesalers and retailers are required to calculate the tax due using the following formula:**

	1. TOBACCO RATE INCREASE	2. INVENTORY ON HAND	3. TOBACCO TAX DUE Col. 1 x Col. 2 = Tax Due
Per Cigarette	0.0250	(cigarettes)	\$
Pre-Proportioned Sticks	0.0393	(sticks)	\$
Per Gram of Fine Cut	0.0353	(grams)	\$
	Amount due on inventory on hand at 12:01 am, Friday, April 5, 2002 =		\$

CERTIFICATION: THE STATEMENTS ON THIS RETURN ARE CERTIFIED TO BE CORRECT AND CAN BE VERIFIED FROM THE RECORDS OF THIS BUSINESS.

Business Name: _____

Mailing Address: _____

Location Address: _____

Phone Number: _____ Fax Number: _____

Permit Number: _____

Please check one: Wholesaler Retailer

Location Number: _____ Signature: _____ Date: _____

Please return this remittance form with your payment. Payments should be made out to the Minister of Finance. Please make a copy of this remittance form for your records. This return with payment is due by April 26, 2002. Late payments will be subject to penalty of 5%, plus interest.