

Cigars "16 cents to \$5.25: Tax Amount = Taxable Price per Cigar X 95%

Tax Amount = \$5.00

Cigars "Over \$5.26":

(Round up to the nearest cent)

## NON-TAXABLE TOBACCO SALES SUMMARY - SCHEDULE C

This schedule is to be completed by tobacco tax collectors to report sales of Alberta marked and all unmarked tobacco products to other collectors in Alberta, unmarked tobacco sales out-of-province and sales to the Government of Canada. Ensure that you retain all supporting documentation for audit purposes. Use additional schedules if more space is required. Loose tobacco includes snuff, chewing tobacco and pipe tobacco. For sales to the Northwest Territories, Yukon Territory and Nunavut, cigarette tobacco should also be included in loose tobacco until a marking program is implemented by the territories.

Company Name:							Business Identification Number (BIN):  Y Y Y Y M M D D  For Period  Ending: of of					
Sale *	City and Province	ice	Individual	Cartons of 100	Cartons of 200	(grams)	Taxable Price * * Per Cigar	(A) Tax * * * Per Cigar	(B) Quantity	Total Tax (A) X (B)		
* E = Export Sales to Collectors     in other Provinces and Territories  Total Items										 Ta	x Subtotal:	
G = Sales to Government of Canada (per Information Circular TTA-3)				oy Tax Rate: ax Subtotal:	\$.16	\$16.00	\$32.00	\$.16			•	
Taxable	Price for I	Canadian Manufactured Cigars mported Cigars = 1.3 x imported r less": Tax Amount = 15 c	ter's selling price	turers' selling pri	ce		To	tal Tax this	page: s			

(add all of the subtotal boxes)

Carry this amount from all Schedule C's forward

to the Tobacco Tax Return (form AT300), line 14.

AT304(Jan-05) Internet

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