



## Cigar Tax Changes under the *Tobacco Tax Act*

### Invoicing Requirements for Retailers

- Ontario Tax Bulletin TT 5-2001, Cigar Tax Changes, issued June 2001 dealt, in part, with the invoicing requirements which are part of the changes to cigar tax under the *Tobacco Tax Act* (Act).
- This bulletin outlines what constitutes “another reasonable means” by which a retailer may inform purchasers of the amount of cigar tax, as required under subsection 2.1(4) of the Act.
- The information in this bulletin does not replace the law found in the Act and related Regulations.

#### General

##### Invoicing Requirements

Subsection 2.1(4) of the Act provides that every retailer shall provide to every consumer of cigars an invoice specifying the tax payable **or** shall give that information to the consumer by “another reasonable means”.

#### Invoices

##### Where Invoice is Issued by Retailer

Where retailers issue invoices to purchasers setting out the amount of Ontario cigar tax payable, there is no need to specify the tax by “another reasonable means”.

##### Where Required Invoice is not Issued by Retailer

Where no such invoice is issued, the Act requires retailers to inform purchasers of the amount of Ontario cigar tax payable by “another reasonable means”.

#### “Another Reasonable Means”

##### Ministry Policy

To date, the ministry has approved the following as “another reasonable means” of specifying the Ontario cigar tax payable under subsection 2.1(4) of the Act:

1. Upon request by a consumer, the retail dealer may, by referring to the supplier invoice for the cigars, specify to the consumer the cigar tax payable. Where a retail dealer does not retain invoices on-site, the dealer may provide the consumer with a telephone number to call to obtain the information;
2. The retail dealer may provide or post an information sheet specifying the amount of cigar tax payable by product type.

Retailers choosing to abide to “another reasonable means” as listed in this bulletin do not need to contact the ministry for approval.

**Proposals for  
“another  
reasonable  
means”**

Retailers who want to use “another reasonable means” not listed in this bulletin may provide submissions in writing to the ministry at the address set out below detailing “another reasonable means” by which they propose to specify the tax payable and give the consumer that information.

Submissions do not need to be formal in nature, but should be well detailed. The ministry will respond to each submission and will make available, and publish from time to time, a listing of the other reasonable means which have been approved.

**Additional Information**

If this bulletin does not completely address your particular situation, refer to the *Tobacco Tax Act* and related Regulations, or contact the:

<b>Ministry of Finance</b>	
<b>Motor Fuels and Tobacco Tax Branch</b>	
<b>Tobacco Tax Program</b>	<b>Tel.: 905-433-6394</b>
<b>33 King Street West</b>	<b>Fax: 905-436-4511</b>
<b>PO Box 625</b>	<b>TTY (Teletypewriter): 1-800-263-7776</b>
<b>Oshawa ON L1H 8H9</b>	

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The *Tobacco Tax Act* and Ontario's other public statutes and regulations may be obtained online at <http://www.e-laws.gov.on.ca>.

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Veuillez appeler le 905-433-6393 pour demander la version française du présent bulletin.*