

**COLLECTOR'S RETURN**

 (to be used for reporting purchases and sales of tobacco products **after** December 19, 2003)

**Tobacco Tax Act**

**Note:** If you have any questions about this form or how the *Tobacco Tax Act* applies, please call **250 387-0634** or your local Consumer Taxation Branch office. Information on the application of the tobacco tax is also available on the Internet: [www.rev.gov.bc.ca/ctb](http://www.rev.gov.bc.ca/ctb)

**TO THE DIRECTOR, CONSUMER TAXATION BRANCH:** I report that the following summary, supported by the attached detailed schedules, covers all of the reportable tobacco transactions for the month or period mentioned therein.

**Freedom of Information and Protection of Privacy Act (FIPPA)** – The personal information requested is collected under the authority of and used for the purpose of administering the *Tobacco Tax Act*. Questions about how the *FIPPA* applies to this personal information can be directed to the Freedom of Information Coordinator (250 387-0100), Revenue Programs Division, PO Box 9441 Stn Prov Govt, Victoria BC V8W 9V4.

COLLECTOR'S NAME	COLLECTOR'S ADDRESS	POSTAL CODE	COLLECTOR'S PERMIT NO.	MONTH/PERIOD END DATE YYYY / MM / DD							
	<b>SECURITY OR TAX</b>	<b>CIGARETTES COUNTED INDIVIDUALLY</b>	<b>LOOSE TOBACCO</b> <i>Enter number of units in appropriate weight column.</i>				<b>CIGARS</b> <i>Enter tax dollar value at Recommended Retail Selling Price per Cigar. Please attach a list of the cigars by quantity, brand name and suggested retail price which makes up the estimated security or tax.</i>				
			25 g	34 g	40 g	50 g	200 g	Other Weights (Enter Sizes) ____ g      ____ g		\$6.50 or less	More than \$6.50
<b>1.</b> Reportable transactions* involving tobacco products ** during period	\$										
<b>2.</b> ADD: Stamped Cigarettes (Schedule B)											
<b>3.</b> DEDUCT: Tobacco products** on which tax does not apply. (eg. sales outside British Columbia and returns to manufacturer, Schedule C)											
<b>4.</b> DEDUCT: Sales to Exempt Sale Retail Dealers (ESRDS) (Schedule D)											
<b>5.</b> ADD/DEDUCT: Black stock inventory adjustment amount (Line 7 of Schedule E)											
<b>6.</b> Other – <i>Specify</i>											
<b>7.</b> Subtotal (1 + 2 – 3 – 4 (±) 5 – 6)											
Rate of Tax		17.9¢ per Cigarette	\$4.48	\$6.09	\$7.16	\$8.95	\$35.80	17.9¢ per gram	17.9¢ per gram		
<b>8.</b> TOTAL SECURITY OR TAX PAYABLE	\$										
<b>9.</b> DEDUCT: Bad Debt Claims	\$										
<b>10.</b> SUBTOTAL	\$										
<b>11. LESS:</b> Collector's commission of 3% of first \$10,000 of line 10 and 3/8 of 1% of the balance of line 10 per month. Maximum commission allowed per annum to any person, partnership or corporate entity is \$10,000.	\$										
<b>12.</b> Net security or tax payable	\$										
<b>13. ADD/DEDUCT:</b> This section is to be used for any notice of adjustment forwarded to you from this office only.	\$										
<b>TOTAL PAYMENT</b>	\$										

**CERTIFICATION** – I hereby certify that the information contained in this return is correct to the best of my knowledge and belief, and that all relevant facts have been revealed.

PRINT NAME \_\_\_\_\_

TITLE \_\_\_\_\_ TELEPHONE NO. \_\_\_\_\_ (      )

SIGNATURE \_\_\_\_\_ DATE SIGNED \_\_\_\_\_  
YYYY      MM      DD

This return, together with the remittance of the amount due is to be forwarded to:

DIRECTOR  
CONSUMER TAXATION BRANCH  
MINISTRY OF PROVINCIAL REVENUE  
PO BOX 9442 STN PROV GOVT  
VICTORIA BC V8W 9V4

not later than the 20th day following the end of the period for which the return is made. Cheques must be made payable to the Minister of Finance, Province of British Columbia.

\* See instruction 1 on the back of this form (FIN125) for a description of how each collector shall complete Line 1.

\*\* Tobacco products includes all marked tobacco products, black stock tobacco products and unmarked cigars, pipe tobacco, snuff, chewing tobacco, and raw leaf tobacco.

## INSTRUCTIONS ON COMPLETION OF THE COLLECTOR'S MONTHLY/PERIODIC RETURN

- 1 In completing Line 1:
  - A Wholesalers: Section 11 of the *Tobacco Tax Act* provides that a wholesale dealer must, in respect of tobacco delivered to the wholesale dealer in British Columbia, pay, as a security to the director, an amount equal to the tax that would be collectable if that tobacco were sold to a consumer in British Columbia. This form calculates the amount of security, and provides for adjustments to and deductions from that amount. In support of this return you must complete and file Schedule A, *Details of Collector's Purchases of Tobacco Products*.
  - B Manufacturers: Describe the security payable in respect of tobacco products sold to dealers in the province of British Columbia, who have not been appointed Collectors pursuant to the *Tobacco Tax Act* and of the tax payable on tobacco used or provided by the manufacturer for promotional purposes.
  - C Importers: Describe Collections from the sale of tobacco products to customers in the Province of British Columbia, who have not been appointed Collectors pursuant to the *Tobacco Tax Act*.

- 2 This return must be completed in duplicate. The ORIGINAL and REMITTANCE must reach:

**CONSUMER TAXATION BRANCH  
MINISTRY OF PROVINCIAL REVENUE  
PO BOX 9442 STN PROV GOVT  
VICTORIA BC V8W 9V4**

on or before the 20th day of each month in respect of the previous month or within 20 days of the end of each approved period. Make your cheque or money order payable to the Minister of Finance, Province of British Columbia.

### 3 SECURITY

You may use this column to report the security which is equal to the tax shown on manufacturers' invoices. When this is done, do not show details of quantity purchased.

### 4 LOOSE TOBACCO (other than cigarettes or cigars)

Tobacco is taxed by the package, tin, jar, etc. Tax is based on the weight contained therein. Various weights and the tax applicable are set out on the front of this form. Tobacco packaged in ounces is converted to grams.

Ounces x 28.35 = grams, calculated to the second decimal. Grams x \$0.179 = security due, rounded to the nearest cent and for this purpose 1/2 cent is counted as 1 cent.

### 5 CIGARS

The rate of tax is based on the retail selling price suggested by the manufacturer or manufacturer's agent.

- 6 Please attach all supporting Schedules in support of this advice if applicable.

- 7 Attention is drawn to the fact that if the details shown on this return are not in accord with the records of the Collector, the authorized officer may make an assessment. Security deemed to be in arrears will be subject to interest at a rate prescribed by the Lieutenant Governor in Council.

- 8 If you have any difficulty completing this form, please contact:

**TOBACCO TAX SECTION  
CONSUMER TAXATION BRANCH  
MINISTRY OF PROVINCIAL REVENUE  
Telephone Number: 250 387-0634  
FAX: 250 387-1852**

and every possible assistance will be given to you.

# SCHEDULE A

## Tobacco Tax Act

**Details of collector's purchases of tobacco products\* during the month / period ended:**

YYYY / MM / DD

COLLECTOR'S PERMIT NO.

PAGE NO.

NAME OF SUPPLIER	DATE RECEIVED MM / DD	INVOICE NO. (List each invoice)	SECURITY OR SECURITY EQUIVALENT **	CIGARETTES COUNTED INDIVIDUALLY	LOOSE TOBACCO						CIGARS		
					Enter number of units in appropriate weight column						Enter number of cigars at recommended retail selling price per cigar. Please attach a list of the cigars by quantity, brand name and suggested retail price which makes up the estimated security or tax.		
			\$		25 g	34 g	40 g	50 g	200 g	Other Weights (Enter Sizes)		\$6.50 or less	More than \$6.50
										_____ g	_____ g		
Brought Forward													
<b>TOTALS ►</b>													

\*Tobacco products includes marked tobacco products, black stock tobacco products and unmarked cigars, pipe tobacco, snuff, chewing tobacco and raw leaf tobacco.

\*\*Security equivalent means the security that would otherwise be payable if the tobacco was taxable.

**SCHEDULE B**
*Tobacco Tax Act*
**Details of imported tobacco products that have been stamped during the month / period ended:**

YYYY / MM / DD

COLLECTOR'S PERMIT NO.

PAGE NO.

NAME OF SUPPLIER	DATE SHIPPED MM / DD	INVOICE NO. (List each invoice)	SECURITY OR TAX	CIGARETTES			LOOSE TOBACCO			STAMP NUMBERS USED	
				COUNTED INDIVIDUALLY	PACKAGES		50g	200g	OTHER _____g	FROM	TO
				20's	25's	200's					
Brought Forward			\$								
<b>TOTALS ▶</b>											

# SCHEDULE C

*Tobacco Tax Act*

Please (✓) one <input type="checkbox"/> <b>Details of collector's sales of tobacco products* outside of British Columbia</b> <input type="checkbox"/> <b>Details of collector's returns of tobacco products* to manufacturers</b>	FOR THE PERIOD ENDING	YYYY / MM / DD	COLLECTOR'S PERMIT NO.	PAGE NO.
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NAME OF CUSTOMER / SUPPLIER	DATE RECEIVED MM / DD	INVOICE NO. (List each invoice)	SECURITY OR TAX	CIGARETTES COUNTED INDIVIDUALLY	LOOSE TOBACCO						CIGARS		
					<i>Enter number of units in appropriate weight column</i>						Enter number of cigars at recommended retail selling price per cigar. Please attach a list of the cigars by quantity, brand name and suggested retail price which makes up the estimated security or tax.		
					25 g	34 g	40 g	50 g	200 g	Other Weights (Enter Sizes)		\$6.50 or less	More than \$6.50
										_____g	_____g		
Brought Forward			\$										
<b>TOTALS ►</b>													

\*Tobacco products includes marked tobacco products, black stock tobacco products and unmarked cigars, pipe tobacco, snuff, chewing tobacco and raw leaf tobacco.

# SCHEDULE D

## Tobacco Tax Act

**Details of collector's sales of tobacco products\* to ESRDS during the month / period ended:**

YYYY / MM / DD

COLLECTOR'S PERMIT NO.

PAGE NO.

NAME OF ESRD	ESRD NUMBER	INVOICE DATE MM / DD	INVOICE NO. (List each invoice)	SECURITY EQUIVALENT**	CIGARETTES COUNTED INDIVIDUALLY	LOOSE TOBACCO (includes marked fine-cut tobacco, black stock fine-cut tobacco and other loose tobacco products not subject to marking) <i>Enter number of units in appropriate weight column</i>						CIGARS Enter number of cigars at recommended retail selling price per cigar. Please attach a list of the cigars by quantity, brand name and suggested retail price which makes up the estimated security.		
						25 g	34 g	40 g	50 g	200 g	Other Weights (Enter Sizes) _____ g    _____ g		\$6.50 or less	More than \$6.50
Brought Forward				\$										
<b>TOTALS ►</b>														

\*Tobacco products includes all marked tobacco products, black stock tobacco products and unmarked cigars, pipe tobacco, snuff, chewing tobacco, and raw leaf tobacco.  
 \*\*Security equivalent means the security that would otherwise be payable on the tobacco if the tobacco was taxable.

Details of collector's black stock transactions during the month / period ended:			YYYY / MM / DD		COLLECTOR'S PERMIT NO.			PAGE NO.	
			LOOSE TOBACCO <i>Enter number of units in appropriate weight column</i>					OTHER WEIGHTS FOR LOOSE TOBACCO	
	SECURITY EQUIVALENT*	CIGARETTES COUNTED INDIVIDUALLY	25 g	34 g	40 g	50 g	200 g	___ g	___ g
			1. OPENING INVENTORY OF BLACK STOCK						
2. PURCHASES OF BLACK STOCK									
3. EXPORTS OF BLACK STOCK									
4. SALES OF BLACK STOCK TO EXEMPT SALE RETAIL DEALERS (ESRDS)									
5. SALES OF BLACK STOCK TO OTHER COLLECTORS									
6. CLOSING INVENTORY OF BLACK STOCK (Subtotal Lines 1 + 2 – 3 – 4 – 5)									
7. BLACK STOCK INVENTORY ADJUSTMENT AMOUNT (Line 1 – Line 6)	\$	17.9¢ per cigarette	17.9¢ per gram	17.9¢ per gram	17.9¢ per gram	17.9¢ per gram	17.9¢ per gram	17.9¢ per gram	17.9¢ per gram