



APPLICATION FOR TOBACCO TAX COMPETITION ASSISTANCE

Name: _____	Rebate Period From: _____ to _____
Address: _____	Account No. _____
City: _____	Contact: _____
Province: _____ Postal Code: _____	Telephone # (____) _____
	Fax # (____) _____

Invoice Date	Invoice Number	Supplier	Location	Description of Tobacco Product	Cigarettes & Tobacco Sticks (Cartons)	Fine Cut or Loose Tobacco (Grams)	Cigars (See reverse for instructions as calculating)
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$

PRODUCT TOTALS	\$		\$
COMPETITION ASSISTANCE RATE	\$	\$	%
COMPETITION ASSISTANCE BY PRODUCT TYPE (MULTIPLY PRODUCT TOTALS BY COMPETITION ASSISTANCE RATE)	\$	\$	\$

TOTAL REFUND FOR ALL PRODUCTS

\$

_____ Signature	_____ Official Title	_____ Date
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FOR OFFICE USE ONLY

<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;">VOTE</th> <th style="width: 15%;">ORG</th> <th style="width: 20%;">REVENUE CODE</th> <th style="width: 50%;">AMOUNT</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">018</td> <td style="text-align: center;">0500</td> <td style="text-align: center;">147</td> <td> </td> </tr> </tbody> </table>	VOTE	ORG	REVENUE CODE	AMOUNT	018	0500	147		<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 20%;">VENDOR CODE</th> <th style="width: 20%;">INVOICE #</th> <th style="width: 20%;">SCHEDULE DATE</th> <th style="width: 40%;">SPECIAL HANDLING</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	VENDOR CODE	INVOICE #	SCHEDULE DATE	SPECIAL HANDLING				
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Please be sure to attach purchase invoices with your application.

INSTRUCTIONS AND GENERAL INFORMATION

Competition Zone Definitions

Zone A - A community that is located in both the Provinces of Alberta and Saskatchewan and in which the nearest tobacco retail dealer in the Province of Alberta is located in that community.

Zone B - A location in Saskatchewan that is not in Zone A and that is a distance of 24 kilometres or less by public highway from the nearest tobacco retail dealer in the Province of Alberta.

Zone C - A location in Saskatchewan that is a distance of more than 24 kilometres but not more than 48 kilometers by public highway from the nearest tobacco retail dealer in the Province of Alberta.

Calculation of Assistance

The Tobacco Tax Competition Assistance is calculated as follows:

- (a) in the case of an eligible recipient in Zone A, 100% of the tax differential between Alberta and Saskatchewan;
- (b) in the case of an eligible recipient in Zone B, 50% of the tax differential between Alberta and Saskatchewan;
- (c) in the case of an eligible recipient in Zone C, 25% of the tax differential between Alberta and Saskatchewan;

Calculation Assistance on Cigars

Use the total retail selling price of the cigars on your purchase invoice that sell for \$3 or less. For example, if the invoice shows a purchase of 50 cigars @ \$2 per cigar and the retail selling price of those cigars was \$2.50; enter \$125 (\$2.50 x 50) in the cigar column. Cigars with an individual selling price in excess of \$3 are not eligible and must not be included. Total the column and apply the zone percentage to obtain your competition assistance for cigars.

Frequency

Applications can be submitted for periods covering not less than 30 days. The applicant has up to four years from the date of any tobacco purchase to apply for the assistance.

Required Information

Copies of tobacco purchase invoices supporting the claim made on this form must be forwarded with the application.

Vending Machine Operators

Vending machine operators with machines in more than one zone, can phone (306) 787-1795 or call 1-800-667-6102 and ask for extension 1795 to obtain instructions on applying for the assistance.

Audit

All claims made and paid out under this program are subject to audit verification. Additional records may be requested for audit purposes.

Correspondence

Correspondence should be directed to:

Saskatchewan Finance
Revenue Division
Tobacco Tax Competition Program
2350 Albert Street
REGINA SK S4P 4A6