



**Saskatchewan
Finance**

Revenue Division

2350 Albert Street
Regina SK S4P 4A6

Tobacco Tax

15A

Account No.	Return Period	Due Date	Day	Mo	Yr	Office Use	50								
Payment may be made at most Chartered Banks in Canada and at most Saskatchewan Credit Unions. Certification _____ Signature _____ Phone No. _____ Title _____ Date I certify that the information contained herein is to the best of my knowledge							1. Tax Collected	\$ 52							¢
							2. Commission	= 62							
							3. Net Tax Payable	=							
							4. Penalty Max. \$500.00	82							
							5. Interest	92							
							6. Total of Lines 3, 4, 5	= 152							
							7.	112	Do not write in this area						
							8. Net Amount Payable	= 122							
							9. Remittance Enclosed	132							
Payable to Minister of Finance															

❑ 05088 ❑ 900 ❑

96



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Detach here

Please return above part with your remittance.

Please keep this part for your records

Returns received after the due dates are subject to penalty & interest

Tobacco Tax

Account No.	Return Period	Due Date	Day	Mo	Yr	Last Payment Received									
Annual Commission Remaining Allowable Last Return Processed							1. Tax Collected	\$							¢
							2. Commission	=							
							3. Net Tax Payable	=							
							4. Penalty Max. \$500.00	%+							
							5. Interest	%+							
							6. Total of Lines 3, 4, 5	=							
							7.	Do not write in this area							
							8. Net Amount Payable	=							
							9. Remittance Enclosed								
Payable to Minister of Finance															

Instructions for completion of return form

Note: If no tax is due a "NIL" return must be filed.

Wholesalers	- Attach copies of completed Forms 30B and 35B
Retailers	- Attach Form 40B
Item 2	- Commission is calculated as follows: 3% on the first \$1,000 tax collected shown in Item 1 and 1/4% on the balance of tax collected. Maximum annual commission - \$10,000. Commission is not allowed on returns that are filed late.
Item 4	- Penalty at the rate shown is due on the net tax payable (Item 3) if not remitted by the due date. Maximum penalty per return period - \$500.00
Item 5	- Interest at % per annum is due on net tax payable (Item 3) for number of days tax is overdue.
Item 7	- The balance shown is due to adjustments for previous periods. It should be added if it is preceded by a '+' sign and subtracted if it is preceded by a '-' sign.

Tax Rates Per Unit
Cigarettes
Cigars
Other Tobacco (Grams) Rounded up to the nearest 1 ¢ per Package