



**Saskatchewan
Finance**

Revenue Division

2350 Albert Street
Regina SK S4P 4A6

Liquor Consumption Tax

Account No.	Return Period	Due DD-MM-YYYY	Office Use	50	01A
				1. Liquor Sales	\$52
				2. Tax Collected	62
				3. Resale Levy Collected	+ 72
				4. Tax Payable	=
Signature _____ Phone No. _____				5. Commission	- 92
				6. Net Tax Payable	=
Title _____ Date _____ I certify that the information contained herein is to the best of my knowledge true				7. Penalty (Max \$500) 10%+	132
				8. Interest _____ %+	142
				9. Total of Lines 6, 7, 8	=
				10. ACCOUNT BALANCE	162
				11. Net Amount Payable	= 172
				12. Remittance Enclosed	182
Payable to Minister of Finance					



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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 and interest

Liquor Consumption Tax

Account No.	Return Period	Due DD-MM-YYYY	Office Use	
Annual Commission Allowed to date				
Remaining Allowable Commission				
Last Return Processed				
1. Liquor Sales				
2. Tax Collected				
3. Resale Levy Collected +				
4. Tax Payable =				
5. Commission -				
6. Net Tax Payable =				
7. Penalty (Max \$500) 10%+				
8. Interest _____ %+				
9. Total of Lines 6, 7, 8 =				
10. ACCOUNT BALANCE Do not write in this area				
11. Net Amount Payable =				
12. 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.

- Item 2 - Enter tax collected plus tax at 10% on all Liquor purchased for own use or taken from stock. Tax must be paid on stock retained in the event the business is sold.
- Item 5 - The amount of commission to be claimed is based on the return period and is to be calculated as follows:
Monthly - 10% on the first \$250.00 tax collected shown in item 4 and 1% on the balance of tax collected.
Quarterly - 10% on the first \$750.00 tax collected shown in item 4 and 1% on the balance of tax collected.
Annually - 10% on the first \$3,000.00 tax collected shown in item 4 and 1% on the balance of tax collected.
Maximum Annual Commission - \$1,800.00 Commission is not allowed on returns that are filed late.
- Item 7 - Penalty at the rate shown is due on the net tax payable (Item 6) if not remitted by the due date.
Maximum penalty per return period - \$500.00
- Item 8 - Interest at _____ % per annum is due on the net tax payable (Item 6) for the number of days the tax is overdue.
- Item 10 - The balance shown is payable by you and is to be added if it is preceded by a '+' (plus) sign or is a credit and is to be subtracted if it is preceded by a '-' (minus) sign because of adjustments to returns field for previous periods.