



Saskatchewan
Finance

Revenue Division
2350 Albert Street
Regina, Saskatchewan
S4P 4A6

Information Bulletin

October 27, 2006

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READER SURVEY

No. TT-3

TO: TOBACCO RETAILERS NEAR THE SASKATCHEWAN-ALBERTA BORDER

RE: THE TOBACCO COMPETITION ASSISTANCE PROGRAM

As announced on October 27, 2006, the tax rate on cigarettes and loose tobacco was increased from 17.5¢ to 18.3¢ per cigarette or per gram. Therefore, under the Tobacco Competition Assistance Program, retailers located in Lloydminster and Onion Lake may apply for a refund of 2.3¢ per cigarette or per gram for purchases made on and after October 28, 2006.

Retailers located up to 24 kilometers or less by public highway from the nearest tobacco retailer in Alberta may claim a refund of 1.15¢ per cigarette or per gram.

Retailers located more than 24 kilometers but not more than 48 kilometers by public highway from the nearest tobacco retailer in Alberta may claim a refund of 0.575¢ per cigarette or per gram.

A refund application is attached for your use.

If you have any questions, please call 1-800-667-6102 and ask for Fran Machuk (extension 1795), or write to the above address.

Internet: Provincial Sales Tax bulletins, forms and information are available on the Internet at:

<http://www.gov.sk.ca/finance/revenue/pst/pst.htm>

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