



FINANCE

Tax and Revenue Administration

# NON-TAXABLE TOBACCO SALES SUMMARY - SCHEDULE C

This schedule is to be completed by tobacco tax collectors to report sales of Alberta marked and all unmarked tobacco products to other collectors in Alberta, unmarked tobacco sales out-of-province and sales to the Government of Canada. Ensure that you retain all supporting documentation for audit purposes. Use additional schedules if more space is required. Loose tobacco includes snuff, chewing tobacco and pipe tobacco. For sales to the Northwest Territories, Yukon Territory and Nunavut, cigarette tobacco should also be included in loose tobacco until a marking program is implemented by the territories

Company Name: \_\_\_\_\_ Business Identification Number (BIN): \_\_\_\_\_

Branch/Location: \_\_\_\_\_ For Period Y Y Y Y M M D D

Ending: \_\_\_\_\_ Page \_\_\_\_\_ of \_\_\_\_\_

Breakdown of Tobacco Products to be specified by quantity.

Invoice Date (YYMMDD)	Type of Sale *	Purchaser's Name, City and Province	Invoice Number	Cigarettes and Tobacco Sticks (specify by quantity)			Loose Tobacco (grams)	Cigars			
				Individual	Cartons of 100	Cartons of 200		Taxable Price ** Per Cigar	(A) Tax *** Per Cigar	(B) Quantity	Total Tax (A) X (B)

- \* E = Export Sales to Collectors in other Provinces and Territories
- G = Sales to Government of Canada (per Information Circular TTA-3)
- 0 = Sales to Other Collectors

Total Items:				
	\$0.185	\$18.50	\$37.00	\$0.185
<b>Tax Subtotal:</b>				

**Tax Subtotal:** \_\_\_\_\_

- \*\* Taxable Price for Canadian Manufactured Cigars = 1.3 x manufacturers' selling price
- Taxable Price for Imported Cigars = 1.3 x importer's selling price
- \*\*\* Cigars "18.4 cents or less": Tax Amount = 17.5 cents
- Cigars "18.5 cents to \$6.09": Tax Amount = Taxable Price per Cigar X 95%  
(Round up to the nearest cent)
- Cigars "Over \$6.10": Tax Amount = \$5.80

**Total Tax this page:**  
**(add all of the subtotal boxes)** \$ \_\_\_\_\_

Carry this amount from all Schedule C's forward to the Tobacco Tax Return (form AT300), line 14.