

GENERAL INSTRUCTIONS

- Interest charges may be applied when the importing consumer fails to remit the tax within the prescribed time period. The rate of interest is fixed quarterly by the Federal Treasury Board. The interest is payable for the period in which any tax balance remains unpaid.
- Corrections to filed tax returns must be submitted on amended tax returns.
- All payments should be in Canadian Funds and all **cheques made payable to the Minister of Finance**.

CERTIFICATION

I hereby certify that, to the best of my knowledge and belief, the information contained in this return is true and correct and that all relevant facts have been revealed.

Signed: _____

Date: _____

Contact Person: _____
(please print)

Phone Number: () _____

The personal information that you provide on this form is collected under the authority of section 3 (1.03) of the Tobacco Tax Act, section 7.2 of the Tobacco Tax Regulations and section 33(a) and (c) of the Freedom of Information and Protection of Privacy Act. If you have any questions about the collection of this information, you can contact an Enquiries Officer with the Information Services Unit of Tax and Revenue Administration at the telephone number and address listed at the top of page 1 of this form.

Breakdown of Tobacco Importation by Quantity

Business Identification Number (BIN)

4 0 6 4 9 7 0 7 3

Receipt Date (YYMMDD)	Place of Acquisition, City and Province	Cigarettes and Preportioned Sticks (specify by quantity)			Manu- factured Tobacco (grams)	Cigars					
		Individual	Cartons of 100	Cartons of 200		(A) Importation Quantity	(B) Exemption Allowed *	Value of Cigar before GST **	(C) Tax *** Per Cigar	Total Tax (A-B) X C	
Importation Quantity						Tax Subtotal:					
Minus Exemption Allowed*											
Importation Quantity after Exemption											
Multiply by Tax Rate:		\$0.185	\$18.50	\$37.00	\$0.185						
Tax Subtotal:											
						Total Tax this page: <input type="text" value="10"/> \$					
						(add all of the subtotal boxes)					
						Total Amount Enclosed: <input type="text" value="11"/> \$					

* An Alberta resident who is 18 years of age is exempted for 200 cigarettes; 200 tobacco sticks; 200 grams of manufactured tobacco; and 50 cigars or cigarettos after an absence of 48 hours or more from Alberta. No exemption is available unless the cigarettes, tobacco sticks or manufactured tobacco are stamped or marked federally or provincially.

** Value should exclude another province's cigar tax if you purchased the cigar in another province. Contact us at the telephone number listed on page 1 if assistance is required to complete this column.

*** Tax Per Cigar: Value before GST/Cigar X 95% (Round up to nearest cent) with minimum tax of \$0.175 per cigar and maximum tax of \$5.80 per cigar.

Alberta Residents may be required to provide documentation to TRA that supports the absence of 48 hours or more from Alberta.

Please complete the Remittance Advice on Page 1 of this form. Provide explanation if the amount in box 11 is different than the amount in box 10.