

# Tobacco Tax Return - The Tobacco Tax Act

(All wholesale dealers appointed collectors)

Name	
Address	Postal Code
Licence Number	Period Ending (MM/YY)
Name of Person Preparing This Report	Telephone ( )
E-mail Address	

**SEE ATTACHED INSTRUCTIONS SHEET FOR INFORMATION AND DETAILS OF TAX RATES**

<b>CALCULATION OF TAX (Use tax values only)</b>	
A. Purchases – (Schedule A) Tax Memo system only See instruction No. 6	\$
B. Purchases – (Schedule B) Others	
C. Imports into Manitoba (Schedule C)	
	= \$
<b>DEDUCT TAX VALUE OF</b>	
D. Sales to Manitoba Collectors (Schedule D)	\$
E. Deliveries to Another Jurisdiction on which that Jurisdiction's Tax was Charged on the Invoice (Schedule E)	—
F. Returns to Supplier (Schedule F)	
G. Other (Specify ) (Schedule )	
	= \$
	=
H. TOTAL TOBACCO TAX	\$
(Add/Deduct – Adjustments)	+ OR —
K. ATTACH SUPPORTING DOCUMENTS (This section is to be used for any notice of adjustment forwarded to you from the Tobacco Tax Section, and for no other purpose)	\$
	=
L. TAX PAYABLE – Payment Enclosed	\$

**CERTIFICATION**  
 I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses the taxes collectable and payable by the collector under The Tobacco Tax Act for the period covered by this return.

**SIGNATURE** \_\_\_\_\_ **TITLE** \_\_\_\_\_ **DATE** \_\_\_\_\_

**THIS FORM MUST BE SIGNED BY THE COLLECTOR OR IF A CORPORATION BY AN AUTHORIZED SIGNING OFFICER.**

# INSTRUCTIONS

1. This return to be completed by:
  - All wholesale dealers appointed collectors under The Tobacco Tax Act.
2. Out-of-province collectors, tobacco manufacturers and wholesale importers treated as manufacturers must use Form T-4.
3. The completed return for the reporting period with appropriate schedules and documents attached and remittance of the tax collected is due no later than the 20<sup>th</sup> day of the following month. If the 20<sup>th</sup> falls on a weekend or statutory holiday, the due date is the next working day following the 20<sup>th</sup>.
4. Cheques or money orders are payable to THE MINISTER OF FINANCE (MANITOBA) and should be sent to Manitoba Finance, Taxation Division, Room 101 Norquay Building, 401 York Avenue, Winnipeg, Manitoba R3C 0P8.
5. Show the appropriate schedule letter designation in the box printed on the top part of the schedule and attach duly completed schedules to this return.
6. The TAX MEMO SYSTEM of reporting can **only** be used when the collector as shown in #1 above has agreed to report to the Province on the Tax Memo System. A list of these suppliers is available from this office.
7. Schedule D — Sales to Manitoba Collectors include: —
  - a) Tobacco products delivered in Manitoba to Manitoba Collectors.
  - b) Tobacco products delivered to your branch located in another jurisdiction.
8. Schedule E — Deliveries to Another Jurisdiction on Which that Jurisdiction's Tax was Charged on the Invoice: —

If a Manitoba Collector is also authorized to collect and remit tax for another jurisdiction and has charged that jurisdiction's tax on the invoice for tobacco products shipped by common carrier or delivered to that jurisdiction, include these shipments on Schedule E.
9. Manitoba Tax Must Be Charged on All Tobacco Products: —
  - a) picked up in Manitoba by a person who is not a Manitoba Collector and
  - b) delivered to a person in another jurisdiction who is not a Manitoba Collector and where you are not authorized to collect tax for that jurisdiction.

In order to avoid the possibility of double taxation; where Manitoba tax and the tax of another jurisdiction has been paid on tobacco products exported from Manitoba, the Manitoba government has arranged that the buyer may apply for a refund of Manitoba tax back directly from the Province.
10. Schedule F — Returns to Suppliers: —

Report returns to suppliers where a credit note has not been issued. If a credit note is received in a subsequent period do not report this credit as a negative purchase on Schedule A or B if a credit was previously taken on Schedule F.
11. Adequate records must be maintained by collectors sufficient to permit an audit to be made of this return in a reasonable and practical manner. In the event of it proving impracticable to reconcile the details shown on their return with the books and records of the collector, tax may be assessed on the collector by the Minister in a sum which in the opinion of the Minister is fair and reasonable.
12. Outstanding debts are subject to interest compounded monthly. The interest rate payable is set every January 1, and July 1 at the prime lending rate given to the province plus 4%.
13. A 10% late filing penalty applies to all late returns and remittances that are not received by the Taxation Division by 4:30 p.m. on the due date. The minimum penalty is \$10.
14. Direct any inquiries to the address mentioned under #4 above.
15. Rate of tax as shown on the Schedules.