

INSTRUCTIONS ON COMPLETION OF THE COLLECTOR'S MONTHLY/PERIODIC RETURN

- 1 In completing Line 1:
 - A Wholesalers: Section 11 of the *Tobacco Tax Act* provides that a wholesale dealer must, in respect of tobacco delivered to the wholesale dealer in British Columbia, pay, as a security to the director, an amount equal to the tax that would be collectable if that tobacco were sold to a consumer in British Columbia. This form calculates the amount of security and provides for adjustments to, and deductions from, that amount. In support of this return, you must complete and file **Schedule A, Details of Collector's Purchases of Tobacco Products**.
 - B Manufacturers: Describe the security payable in respect of tobacco products sold to dealers in the province of British Columbia who have not been appointed Collectors pursuant to the *Tobacco Tax Act*, and describe the tax payable on tobacco used or provided by the manufacturer for promotional purposes.
 - C Importers: Describe Collections from the sale of tobacco products to customers in the Province of British Columbia who have not been appointed Collectors pursuant to the *Tobacco Tax Act*.

- 2 This return must be completed in duplicate. The ORIGINAL and REMITTANCE must reach:

**CONSUMER TAXATION BRANCH
MINISTRY OF FINANCE
PO BOX 9442 STN PROV GOVT
VICTORIA BC V8W 9V4**

on or before the 20th day of each month in respect of the previous month or within 20 days of the end of each approved period. Please make your cheque or money order payable to the Minister of Finance.

3 SECURITY OR TAX

You may use this column to report the security, which is equal to the tax shown on the manufacturers' invoices. If you report security, you do not need to show the details of the quantity purchased.

4 LOOSE TOBACCO (other than cigarettes or cigars)

Tobacco is taxed by the package, tin, jar, etc. Tax is based on the weight contained therein. Various weights and the tax applicable are set out on the front of this form. Tobacco packaged in ounces is converted to grams.
Ounces x 28.35 = grams, calculated to the second decimal. Grams x \$0.185 = security due, rounded to the nearest cent and for this purpose 1/2 cent is counted as 1 cent.

5 CIGARS

The rate of tax is based on the retail selling price suggested by the manufacturer or manufacturer's agent.

- 6 Please attach all supporting schedules in support of your return, if applicable.

- 7 **Please note:** If the details shown on this return are not the same as the records of the Collector, the authorized officer may make an assessment. Any security deemed to be owing will be subject to interest at a rate prescribed by the Lieutenant Governor in Council.

- 8 If you need assistance completing this form, please contact:

**TOBACCO TAX SECTION
CONSUMER TAXATION BRANCH
MINISTRY OF FINANCE**

**Telephone Number: 250 387-9115
Fax: 250 387-1852**

SCHEDULE A

 under the *Tobacco Tax Act*
Details of collector's purchases of tobacco products* during the month / period ended:

YYYY / MM / DD

COLLECTOR'S PERMIT NUMBER

PAGE NUMBER

NAME OF SUPPLIER	DATE RECEIVED MM / DD	INVOICE NUMBER <i>(List each invoice)</i>	SECURITY OR SECURITY EQUIVALENT **	CIGARETTES COUNTED INDIVIDUALLY	LOOSE TOBACCO Enter number of units in appropriate weight column						CIGARS Enter number of cigars at the recommended retail selling price per cigar. Please attach a list of the cigars by quantity, brand name and suggested retail price which makes up the estimated security or tax.		
					25 g	34 g	40 g	50 g	200 g	Other Weights (Enter Sizes) _____ g _____ g		\$6.50 or less	More than \$6.50
BROUGHT FORWARD			\$										
TOTALS ▶													

*Tobacco products includes marked tobacco products, black stock tobacco products and unmarked cigars, pipe tobacco, snuff, chewing tobacco and raw leaf tobacco.
 **Security equivalent means the security that would otherwise be payable if the tobacco was taxable.

SCHEDULE B

under the *Tobacco Tax Act*

Details of imported tobacco products that have been stamped during the month / period ended:

YYYY / MM / DD

COLLECTOR'S PERMIT NUMBER

PAGE NUMBER

NAME OF SUPPLIER	DATE SHIPPED MM / DD	INVOICE NUMBER <i>(List each invoice)</i>	SECURITY OR TAX	CIGARETTES			LOOSE TOBACCO			STAMP NUMBERS USED	
				COUNTED INDIVIDUALLY	20's	25's	200's	50g	200g	OTHER _____g	FROM
BROUGHT FORWARD			\$								
TOTALS ▶											

SCHEDULE D

under the *Tobacco Tax Act*

Details of collector's sales of tobacco products* to ESRDS during the month / period ended:

YYYY / MM / DD

COLLECTOR'S PERMIT NUMBER

PAGE NUMBER

NAME OF EXEMPT SALE RETAIL DEALERS (ESRD)	ESRD NUMBER	INVOICE DATE MM / DD	INVOICE NUMBER <i>(List each invoice)</i>	SECURITY EQUIVALENT**	CIGARETTES COUNTED INDIVIDUALLY	LOOSE TOBACCO <i>(includes marked fine-cut tobacco, black stock fine-cut tobacco and other loose tobacco products not subject to marking)</i> Enter number of units in appropriate weight column						CIGARS Enter number of cigars at the recommended retail selling price per cigar. Please attach a list of the cigars by quantity, brand name and suggested retail price which makes up the estimated security or tax.		
						25 g	34 g	40 g	50 g	200 g	Other Weights (Enter Sizes) _____ g _____ g		\$6.50 or Less	More than \$6.50
BROUGHT FORWARD				\$										
TOTALS ▶														

*Tobacco products includes all marked tobacco products, black stock tobacco products and unmarked cigars, pipe tobacco, snuff, chewing tobacco and raw leaf tobacco.
 **Security equivalent means the security that would otherwise be payable on the tobacco if the tobacco was taxable.

SCHEDULE E

(to be used for reporting black stock transactions **after** February 17, 2009 and **before** March 3, 2010)
under the *Tobacco Tax Act*

Details of collector's black stock transactions during the month / period ended:			YYYY / MM / DD		COLLECTOR'S PERMIT NUMBER			PAGE NUMBER	
			LOOSE TOBACCO Enter number of units in appropriate weight column					OTHER WEIGHTS FOR LOOSE TOBACCO	
SECURITY EQUIVALENT*	CIGARETTES COUNTED INDIVIDUALLY	25 g	34 g	40 g	50 g	200 g	_____ g	_____ g	
1. OPENING INVENTORY OF BLACK STOCK									
2. PURCHASES OF BLACK STOCK									
3. EXPORTS OF BLACK STOCK									
4. SALES OF BLACK STOCK TO EXEMPT SALE RETAIL DEALERS (ESRDS)									
5. SALES OF BLACK STOCK TO OTHER COLLECTORS									
6. CLOSING INVENTORY OF BLACK STOCK (Subtotal Lines 1 + 2 - 3 - 4 - 5)									
7. BLACK STOCK INVENTORY ADJUSTMENT AMOUNT (Line 1 - Line 6)	\$	18.5¢ per cigarette	18.5¢ per gram	18.5¢ per gram	18.5¢ per gram	18.5¢ per gram	18.5¢ per gram	18.5¢ per gram	

*Security equivalent means the security that would otherwise be payable on the tobacco if the tobacco was taxable.