



# WHOLESALE DEALER'S INVENTORY RETURN

*Tobacco Tax Act*

**Instructions:**

- This return must be completed by all holders of a Wholesale Dealer's Permit, issued under the *Tobacco Tax Act*, who at midnight on February 17, 2009, hold stock of unsold tobacco (other than black stock) in British Columbia.
- Use this return to report the amount of unsold tobacco held in inventory at midnight on February 17, 2009, and to calculate the Net Security Due as a result of the tobacco tax rate change.
- Tax at the new rate of 18.5 cents per cigarette and cigarette stick, and 18.5 cents per gram applies to all sales of tobacco products, other than cigars, on, or after, February 18, 2009.
- Black stock tobacco held for resale to Exempt Sale Retail Dealers must not be counted on this return.
- A copy of this completed return and payment (payable to Minister of Finance) of the Net Security Due must be

received by the Ministry of Finance, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4, by March 20, 2009. The return must be completed and filed by this date, even if no additional tax is due.

- Working papers and supporting documentation, including a duplicate copy of this return, must be retained for audit purposes.
- For further information, contact the Tobacco Tax Section, Consumer Taxation Branch at **250 387-0634**.

**Freedom of Information and Protection of Privacy Act (FOIPPA)**  
The personal information on this form is collected for the purpose of administering the *Tobacco Tax Act* under the authority of both this Act and section 26 of the *FOIPPA*. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) **Email: [FOI.QRYS@gov.bc.ca](mailto:FOI.QRYS@gov.bc.ca)**

**PART A – Business Information**

WHOLESALE DEALER'S NAME	PERMIT NO.
WHOLESALE DEALER'S ADDRESS – <i>Include postal code</i>	CONTACT PHONE NO. (     )
	FAX NO. (     )

**PART B – Inventory Detail**

Cigarettes and Loose Tobacco Inventory (as of midnight February 17, 2009)

1 Number of Cigarettes	
2 Grams of Other Loose Tobacco	
3 Total Inventory of Cigarettes and Tobacco (Line 1 plus Line 2)	
4 Increase in Tobacco Tax Rate (18.5 cents minus 17.9 cents)	\$0.006
5 Security Due (Line 3 times Line 4)	
6 Less Commission (5% of Line 5)*	
<b>7 Net Security Due</b> (Line 5 minus Line 6)	

\* The commission shown on Line 6 is separate from, and does not form part of, the commission allowed on your monthly cigarette and tobacco *Collector's Return* form (**FIN 125**).

**PART C – Certification**

I certify that all information provided on this form and on all attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in a fine of up to \$25,000 and/or imprisonment up to two years.

SIGNATURE OF AUTHORIZED SIGNING AUTHORITY  <b>X</b>	NAME AND TITLE OF AUTHORIZED SIGNING AUTHORITY (TYPE OR PRINT)	DATE SIGNED YYYY / MM / DD
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