

# Information Notice

**NOTICE**  
**The Tobacco Tax Act**  
**Issued March 2018**

## TOBACCO TAX RATE CHANGE

The 2018 Budget announced that the tax on fine cut tobacco changes from 28.5¢/gram to 45¢/gram, effective midnight March 12, 2018.

The tobacco tax rate on cigarettes, cigars, raw leaf and other tobacco products remains unchanged.

The table below summarize the tax rates:

<b>Tobacco Product</b>	<b>Tax Rate (effective midnight March 12, 2018)</b>
Cigarettes (each)	29.5¢
Fine Cut (per gram)	45¢
Raw Leaf (per gram)	27.0¢
Cigars (each)	75% of its price at retail to a maximum of \$5.00
Other tobacco products (per gram)	28.5¢

The tobacco tax on your inventory of fine cut tobacco is to be adjusted for the change in the tax rate. Include orders filled but not delivered as of the close of business on March 12, 2018. Also, the tax on shipments in transit from suppliers must be adjusted accordingly.

An inventory declaration form is to be completed and submitted along with any additional taxes payable no later than April 20, 2018.

Further information may be obtained from:

### **Winnipeg Office**

Manitoba Finance  
Taxation Division  
101 - 401 York Avenue  
Winnipeg, Manitoba R3C 0P8  
Telephone (204) 945-5603  
Manitoba Toll Free 1-800-782-0318  
Fax (204) 948-2087  
E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)  
Web site: [www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)

### **Westman Regional Office**

Manitoba Finance  
Taxation Division  
314, 340 - 9th Street  
Brandon, Manitoba R7A 6C2  
Fax (204) 726-6763

### **ONLINE SERVICES**

Our Web site at [manitoba.ca/finance/taxation](http://manitoba.ca/finance/taxation) provides tax forms and publications about taxes administered by Taxation Division, and a link to Manitoba's laws and regulations. Forms and publications can also be obtained by contacting the Taxation Division.

Our online service at [manitoba.ca/TAXcess](http://manitoba.ca/TAXcess) provides a simple, secure way to apply for, and to file, pay and view your Taxation Division tax accounts.