

# Tobacco Tax Return - The Tobacco Tax Act

- out-of-province collectors
- manufacturers of tobacco products
- wholesale importers treated as manufacturers

**Manitoba Finance**

Taxation Division  
 Room 101Norquay Building  
 401 York Avenue  
 Winnipeg, MB R3C 0P8  
 Web Site: [manitoba.ca/finance/taxation](http://manitoba.ca/finance/taxation)

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. SALES – Tax Memo system only (attach print out) See instruction No. 6	\$	
B. SALES OR DELIVERIES – (Schedule B) Others		
C. TOTAL TOBACCO TAX (Add/Deduct – Adjustments)		\$
		+ OR –
F. 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)		\$
		=
G. TAX PAYABLE – Payment Enclosed		\$

<b>CERTIFICATION</b>		
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:
  - out-of-province collectors
  - manufacturers of tobacco products
  - wholesale importers treated as manufacturers
2. Wholesale dealers appointed collectors under The Tobacco Tax Act must use Form T-3.
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 schedules 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. 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 this 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.
8. Outstanding debts are subject to interest compounded monthly. The interest rate payable is set every January 1 and July 1 and is posted on the Taxation Division web site listed at [manitoba.ca/finance/taxation](http://manitoba.ca/finance/taxation).
9. 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.
10. Direct any inquiries to the address mentioned under #4 above.
11. Rate of tax as shown on the Schedules.