



COLLECTOR'S RETURN

(to be used for reporting purchases and sales of tobacco products as of April 1, 2014)

under the Tobacco Tax Act

To file your return and make a payment, go online using eTaxBC at gov.bc.ca/etaxbc/myaccount OR complete this paper return.

Note: If you have any questions about this form or how the Tobacco Tax Act applies, contact us at 250 387-9115. Information is also available on our website: gov.bc.ca/consumertaxes

TO THE DIRECTOR, CONSUMER TAXATION PROGRAMS BRANCH: I report that the following summary, supported by the attached detailed schedules, covers all of the reportable tobacco transactions for the month or period.

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 section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Program Services, PO Box 9442 Stn Prov Govt, Victoria BC V8W 9V4 (telephone: toll-free at 1 877 388-4440).

Form with sections for COLLECTOR'S NAME, ADDRESS, POSTAL CODE, PERMIT NUMBER, END DATE, and a detailed table for reporting tobacco transactions (Security or Tax, Cigarettes, Loose Tobacco, Cigars).

\* See Instruction 1 on Page 2 of this form (FIN125) for a description of how each collector shall complete Line 1.

\*\* Tobacco products includes all marked tobacco products, black stock tobacco products and unmarked cigars, pipe tobacco, snuff, chewing tobacco and raw leaf tobacco.

## INSTRUCTIONS ON COMPLETING THE COLLECTOR'S MONTHLY / PERIODIC RETURN

To file your return and make a payment, go online using **eTaxBC** at [gov.bc.ca/etaxbc/myaccount](http://gov.bc.ca/etaxbc/myaccount) OR complete this paper return.

**1.** In completing Line 1:

- **Wholesalers:** You must pay the province a security on all wholesale tobacco you bring or send into BC or receive delivery of in BC for resale. The amount of security you have to pay is equal to the tobacco tax that is collected when the tobacco is sold by the retailer. 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**.
- **Manufacturers:** Describe the security payable in respect to tobacco products sold to dealers in BC who have not been appointed Collectors under the *Tobacco Tax Act*, and describe the tax payable on tobacco used or provided by the manufacturer for promotional purposes.
- **Importers:** Describe collections from the sale of tobacco products to customers in BC who have not been appointed Collectors under the *Tobacco Tax Act*.

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

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

on or before the 20<sup>th</sup> 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 \$0.239 = 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 90.5% of the taxable price. "Taxable price" is defined in section 2(1) of the *Tobacco Tax Act*.

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

**7. Note:** If the details shown on this return are not the same as the records of the Collector, an authorized ministry officer may make an assessment. Any security owing will be subject to interest.

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

**Tobacco Tax Section  
Consumer Taxation Programs Branch  
Ministry of Finance**

Toll-free in Canada: 1 877 388-4440

In Victoria: 250 387-9115

Fax: 250 387-1852

Email: [TobaccoTax@gov.bc.ca](mailto:TobaccoTax@gov.bc.ca)

# 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 <i>(counted individually)</i>	LOOSE TOBACCO <i>(enter number of units in appropriate weight column)</i>						CIGARS <i>(Enter the taxable price per cigar. Please attach a list of the cigars by quantity, brand name and the taxable price on which tax is to be calculated.)</i>		
					25 g	34 g	40 g	50 g	200 g	Other Weights <i>(enter sizes)</i> ____ g    ____ g		Less than \$7.73	\$7.73 or More
BROUGHT FORWARD			\$										
<b>TOTALS</b> ▶													

\*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	PACKAGES		CARTONS	50g	200g	OTHER _____ g	FROM	TO
					20's	25's	200's					
BROUGHT FORWARD			\$									
<b>TOTALS</b> ▶												

# SCHEDULE C

under the *Tobacco Tax Act*

CHECK (✓) ONE	<input type="checkbox"/> Sales of tobacco products to other collectors <input type="checkbox"/> Sales of tobacco products outside of BC <input type="checkbox"/> Returns of tobacco products to manufacturers	YYYYY / MM / DD FOR THE PERIOD ENDED:	COLLECTOR'S PERMIT NUMBER	PAGE NUMBER
---------------	---	--	---------------------------	-------------

NAME OF CUSTOMER / SUPPLIER	DATE RECEIVED MM / DD	INVOICE NUMBER <i>(list each invoice)</i>	SECURITY OR TAX	CIGARETTES <i>(counted individually)</i>	LOOSE TOBACCO <i>(enter number of units in appropriate weight column)</i>						CIGARS <i>(Enter the taxable price per cigar. Please attach a list of the cigars by quantity, brand name and the taxable price on which tax is to be calculated.)</i>		
					25 g	34 g	40 g	50 g	200 g	Other Weights <i>(enter sizes)</i> ____ g    ____ g		Less than \$7.73	\$7.73 or More
BROUGHT FORWARD			\$										
<b>TOTALS</b> ▶													

\*Tobacco products include marked tobacco products, black stock tobacco products and unmarked cigars, pipe tobacco, snuff, chewing tobacco and raw leaf tobacco.

# 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 DEALER (ESRD)	ESRD NUMBER	INVOICE DATE MM / DD	INVOICE NUM- BER (list each invoice)	SECURITY EQUIVALENT**	CIGARETTES (counted individually)	LOOSE TOBACCO (includes marked fine-cut tobacco, black stock fine-cut tobacco and other loose tobacco products not subject to marking) [enter number of units in appropriate weight column]						CIGARS (Enter the taxable price per cigar. Please attach a list of the cigars by quantity, brand name and the taxable price on which tax is to be calculated.)		
						25 g	34 g	40 g	50 g	200 g	Other Weights (enter sizes) ____ g    ____ g		Less than \$7.73	\$7.73 or More
BROUGHT FORWARD				\$										
<b>TOTALS</b> ►														

\*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 as of April 1, 2014)

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	
	SECURITY EQUIVALENT*	CIGARETTES <i>(counted individually)</i>	LOOSE TOBACCO <i>(enter number of units in appropriate weight column)</i>					OTHER WEIGHTS FOR LOOSE TOBACCO	
			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 (ESRD)									
5. SALES OF BLACK STOCK TO OTHER COLLECTORS									
6. CLOSING INVENTORY OF BLACK STOCK <i>(Subtotal Lines 1 + 2 – 3 – 4 – 5)</i>									
7. BLACK STOCK INVENTORY ADJUSTMENT AMOUNT (Line 1 – Line 6)	\$	23.9¢ per	23.9¢ per gram	23.9¢ per gram	23.9¢ per gram	23.9¢ per gram	23.9¢ per gram	23.9¢ per gram	23.9¢ per gram

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