



RETAILER APPLICATION FOR REFUND OF TOBACCO TAX PAID ON PRODUCTS LOST DUE TO THEFT

under the Tobacco Tax Act

INSTRUCTIONS

- Wholesalers please use Wholesaler Application for Refund of Tobacco Tax (FIN 370). Complete PARTS A, B, C, D, E AND F (on Page 2) and submit all required documentation with your claim. A refund cannot be processed without the required documentation. A refund application must be received by the ministry within four years from the date the security was paid. Make a copy of this application form and all documents that you are submitting for your records. If you have any questions, call us toll-free at 1 877 388-4440.

- Mail this form and all required documents to: Ministry of Finance Consumer Taxation Programs Branch PO Box 9628 Stn Prov Govt Victoria BC V8W 9N6

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(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).

PART A – APPLICANT INFORMATION

1 FULL LEGAL NAME (for individuals, include first name, middle initial, last name)
2 BUSINESS NUMBER
3 TOBACCO RETAILER AUTHORIZATION NUMBER TRA
4 MAILING ADDRESS (include street or PO box, city, province and postal code)
5 CONTACT NAME CONTACT TELEPHONE NUMBER ()

PART B – AUTHORIZATION OF A THIRD PARTY REPRESENTATIVE

Complete this section if you authorize the ministry to discuss your refund application with a third party representative (such as an external accountant, bookkeeper or consultant). NAME OF REPRESENTATIVE (individual and/or firm) TELEPHONE NUMBER ()

PART C – EMAIL AUTHORIZATION

If you authorize the ministry to communicate with you or a third party representative by email, enter the email address below. Although we will take reasonable steps to protect all information once received, we cannot guarantee the absolute safety of personal information during transmission by email. APPLICANT CONTACT EMAIL ADDRESS REPRESENTATIVE EMAIL ADDRESS (if applicable)

PART D – REFUND INFORMATION

LOCATION OF THEFT
POLICE CASE NUMBER POLICE CONTACT NAME POLICE CONTACT TELEPHONE NUMBER DATE OF THEFT YYYY / MM / DD
NAME OF INSURER INSURANCE COMPANY CONTACT NAME INSURANCE COMPANY CONTACT TELEPHONE NUMBER ()

TOTAL PRODUCT STOLEN
CARTONS OF CIGARETTES PACKAGES OF CIGARS GRAMS OF LOOSE TOBACCO

PART E – REQUIRED DOCUMENTATION

A refund cannot be processed without the required documentation. If you answer **NO** to any of these, you must provide an explanation as to why you are not submitting the documentation. For example, if you cannot provide proof that you were paid out by your insurance company because you are not making a claim to your insurance company, you must provide a statement to that effect.

You may be requested to provide additional documentation. **Your claim may be adjusted or rejected if the documentation does not support your claim.**

1. All purchase receipts for the six weeks prior to the theft. Purchase receipts must clearly establish that you purchased enough tobacco products in the six weeks prior to the theft to substantiate your loss, after accounting for weekly sales figures. Receipts older than six weeks are not be acceptable, except under exceptional circumstances. Receipts dated after the theft date are not acceptable.

Submitted YES NO If **NO**, explain:

2. If you purchase your products from a wholesaler, such as Costco, provide a copy of the front and back of the membership card. Any names, numbers or other information on the card must be clearly readable.

Submitted YES NO If **NO**, explain:

3. Proof that you were the purchaser of the tobacco products identified in your claim. If you (or your business) are identified by name on your purchase receipts, the receipts are acceptable. If you are not identified by name, you must submit the credit card receipts, copies of cancelled cheques or some other confirmation that you purchased the products. A notarized statement is acceptable if you are unable to provide any other documentation. Refer to [Notice 2014-007](#), *Who Can Claim a Refund*, for information on who can claim a refund.

Submitted YES NO If **NO**, explain:

4. A Proof-of-Loss or Schedule of Loss form from your insurance company that clearly identifies the **amount** and **specific brand names** of each product stolen. This document **must be signed by your insurance agent**. For loose tobacco, you must identify the type, the number of packages and the number of grams per package. For cigars, you must identify the brand name, the number of packages and the number of cigars per package. If you are not making a claim to your insurance company, this document must be notarized.

Submitted YES NO If **NO**, explain:

5. A copy of the Police Report that was completed at the time of the theft and a copy of the alarm report from your alarm company for the date of the theft.

Submitted YES NO If **NO**, explain:

6. Confirmation from your insurance company that your claim has been paid.

Submitted YES NO If **NO**, explain:

7. If you are claiming a refund for more than 100 cartons of cigarettes, summarized copies of your sales receipts for the six weeks prior to the theft. This must clearly indicate your sales of tobacco by product type (for example, cigarettes, loose tobacco products and cigars).

Submitted YES NO If **NO**, explain:

PART F – CLAIMANT DECLARATION

I declare that all information provided on this form and in the attached documents is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in prosecution, a fine of up to \$10,000 and/or imprisonment for up to two years.

By signing this declaration, I authorize the Consumer Taxation Programs Branch to contact third parties, such as the police and my insurance company, to verify the information I have provided.

SIGNATURE OF SIGNING AUTHORITY

NAME OF SIGNING AUTHORITY (*print or type*)

TITLE

DATE SIGNED
YYYY / MM / DD

X