



GENERAL INQUIRIES

Toll free: 1-877-388-4440
Email: TobaccoTax@gov.bc.ca
Website: gov.bc.ca/tobaccotax

HOW TO FILE YOUR RETURN

To file your return and make a payment:
- go online using eTaxBC at gov.bc.ca/etaxbcinfo, or
- send this form and payment (if required) by mail, courier or in person.

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.

Form with sections for Collector's Name, Mailing Address, Permit Number, Date, Security or Tax, Cigarettes, Loose Tobacco (25g, 34g, 40g, 50g, 200g, Other Weights), Cigars, and Certification. Includes sub-sections for Reportable transactions, ADD/MINUS adjustments, and Total Security or Tax Payable.

INSTRUCTIONS ON COMPLETING THE COLLECTOR'S RETURN

Use this form to report purchases and sales of tobacco products as of July 1, 2021. Attach all supporting schedules in support of your return, if applicable.

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.

TOBACCO PRODUCTS

Tobacco products include all marked tobacco products, black stock tobacco products and all other tobacco products that are not required to be marked, such as cigars, pipe tobacco, snuff and chewing tobacco.

LINE 1 – REPORTABLE TRANSACTIONS:

- **Wholesalers:** You must pay the province a security on all wholesale tobacco you bring or send into B.C. or receive delivery of in B.C. 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 both a [Schedule A](#), Details of Collector's Purchases of Tobacco Products and a [Report of Heated Tobacco Products](#).
- **Manufacturers:** Describe the security payable in respect to tobacco products sold to dealers in B.C. 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 B.C. who have not been appointed Collectors under the Tobacco Tax Act.

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.

HEATED TOBACCO PRODUCTS

Heated tobacco products are taxed at 32.5¢ per unit (each stick, cartridge, capsule, etc.). Visit our [website](#) for more information.

LOOSE TOBACCO (other than cigarettes, cigars or heated tobacco products)

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 \$0.65 = security due, rounded to the nearest cent and for this purpose
1/2 cent is counted as 1 cent

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.

DUE DATE AND PAYMENT

This return and any remittance payable are due no later than the 20th day following the end of the period for which the return is made. Cheques or money orders must be made payable to the Minister of Finance. Send your completed return and payment to:

Mailing Address

Tobacco Tax
Ministry of Finance
PO Box 9442 Stn Prov Govt
Victoria BC V8W 9V4

Courier Address

Tobacco Tax
Ministry of Finance
1802 Douglas Street
Victoria BC V8T 4K6

Or visit your nearest [Service BC Centre](#).

If you mail or courier your form, keep a photocopy for your records.

NEED MORE INFO?

Online: gov.bc.ca/tobaccotax

Toll free: 1-877-388-4440

Email: 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 (list each invoice)	SECURITY OR SECURITY EQUIVALENT **	CIGARETTES (counted individually)	LOOSE TOBACCO (enter number of units in appropriate weight column)						CIGARS (Enter the taxable price per cigar. 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			\$										
TOTALS ▶													

*Tobacco products include all marked tobacco products, black stock tobacco products and all other tobacco products that are not required to be marked, such as cigars, pipe tobacco, snuff and chewing tobacco.

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

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 B.C. <input type="checkbox"/> Returns of tobacco products to manufacturers	YYYY / MM / DD	COLLECTOR'S PERMIT NUMBER	PAGE NUMBER
		FOR THE PERIOD ENDED:		

NAME OF CUSTOMER / SUPPLIER	DATE RECEIVED MM / DD	INVOICE NUMBER (list each invoice)	SECURITY OR TAX	CIGARETTES (counted individually)	LOOSE TOBACCO (enter number of units in appropriate weight column)						CIGARS (Enter the taxable price per cigar. 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			\$										
TOTALS ▶													

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 NUMBER (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 number of cigars sold and the taxable price per cigar. 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	Number of cigars
BROUGHT FORWARD				\$											
TOTALS ▶															

*Tobacco products include all marked tobacco products, black stock tobacco products and all other tobacco products that are not required to be marked, such as cigars, pipe tobacco, snuff and chewing tobacco.
 **Security equivalent means the security that would otherwise be payable on the tobacco if the tobacco was taxable.



SCHEDULE E

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
			LOOSE TOBACCO (enter number of units in appropriate weight column)					OTHER WEIGHTS FOR LOOSE TOBACCO		
SECURITY EQUIVALENT*	CIGARETTES (counted individually)	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 (Subtotal Lines 1 + 2 – 3 – 4 – 5)										
7. BLACK STOCK INVENTORY ADJUSTMENT AMOUNT (Line 1 – Line 6)	\$	32.5¢ per cigarette	65¢ per gram	65¢ per gram	65¢ per gram	65¢ per gram	65¢ per gram	65¢ per gram		

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