Department of Finance
Revenue Administration Division
Tobacco Tax Act
Revenue Administration Act

Tobacco Retailer Tax Remittance
Tobacco Inventory Report

New Nouveau Brunswick
TTA_ 02 (2017/01)

PART I – VENDOR INFORMATION

a) Legal Name: _____

For office use only

b) Trade Name: _____
(if different than legal name)

c) Mailing Address: _____

_____

d) Physical Address where your records are maintained:
(if different than mailing address)

_____

e) Date & time of Physical Inventory Count: _____

f) Tobacco Retailer Licence Number: _____

h) Contact Name: _____

i) Business Telephone: _____

j) Fax Number: _____

k) E-mail Address: _____

PART II – CALCULATION OF TAX DUE ON INVENTORY

Calculate your tobacco tax owing (Separate form to be completed for each location)
All tobacco retailers are required to conduct a physical inventory count of all tobacco products, **excluding cigars**, as of 12:01 a.m., February 1, 2017 and calculate the additional Tobacco Tax due on their inventory using the table below. This report must include all tobacco products, excluding cigars, on the premises and any other location where tobacco products are stored, including dry and damaged stock awaiting supplier pick-up. In the event the retailer does not carry any inventory, a "NIL" report must be filed. Retailers are required to keep supporting documentation, including a copy of the **TOBACCO TAX REMITTANCE form**, for audit purposes. For additional instructions, please see TTN: 0168.

Type of Tobacco	(1) Quantity	(2) Multiply by Tax Increase	(3) Tax Amount Due (1) x (2) = (3)	
(A) Case of 10,000 Cigarettes (enter total number of cases)		$326.00		(A)
(B) Carton of 200 Cigarettes (enter total number of cartons)		$6.52	$	(B)
(C) Pack of 25 Cigarettes (enter total number of packages)		$0.815	$	(C)
(D) Pack of 20 Cigarettes (enter total number of packages)		$0.652	$	(D)
(E) Other Tobacco (fine cut, pipe tobacco, chewing tobacco, snuff, raw leaf tobacco etc.) enter total number of grams		$0.0326	$	(E)
(F) Total Tobacco Tax Due [(A) + (B) + (C) + (D) + (E)]			**$**	(F)

Note:

1. The Tobacco Tax Remittance form(s) and payment by cheque or money order made payable to the **Minister of Finance** is **due by February 28, 2017**. Late payments will be subject to a penalty of 10%, plus interest.
2. The Tobacco Tax Remittance form **must be completed and returned even if no tobacco inventory is held and no tax is owing**. Enter $ 0.00 under Total Tobacco Tax Due.
3. Retailers who have **more than one location** must complete a separate **TOBACCO TAX REMITTANCE form for each location**. Provide the Location Number for each location.
4. **Please mail TOBACCO TAX REMITTANCE form with payment and/or address any inquiries to:**
   Department of Finance, Revenue Administration Division, Program Services, P.O. Box 3000, Fredericton, NB E3B 5G5
   Telephone: (800) 669-7070

PART III – CERTIFICATION

I HEREBY CERTIFY that the information given in this return is true, complete and correct in every respect:

_____ Name (Please print)

_____ Title

_____ (Signature of Individual or Authorized Officer)

_____ Date

SUBJECT TO AUDIT OR INSPECTION AT A LATER DATE