

Application for Refund of Tobacco Tax

TTA_06E/09/2019



Mail to: Finance and Treasury Board
 Revenue Administration Division
 Marysville Place, P.O. Box 3000
 Fredericton, N.B. E3B 5G5

Telephone: (800) 669-7070
 Fax: (506) 444-5086

Name _____

Address _____

Telephone _____ Fax _____

Tobacco Licence No. _____ Federal Business Number (GST/HST #) _____

REASON FOR CLAIM:

- 1** Theft
 Fire
 Damaged

Section 6.2 of the regulations under the *Tobacco Tax Act* allows for a rebate of the Tobacco Tax paid on the product purchased by a vendor, who is not capable of reselling the tobacco products due to theft, damage, or destruction.

Please include the following information with your claim:

1. Copies of invoices pertaining to the purchase of tobacco products and payment of tax prior to the theft or destruction.
2. Documentary evidence in the form of a "proof of loss" form from your Insurance Company stating the date of the theft or loss, the amount of tobacco stolen or destroyed, etc.
3. A copy of the police report or file number (with a contact name and number) from the Investigating Police Department.
4. Itemized list of tobacco product stolen, damaged or destroyed. **(Please complete Schedule A)**

It is necessary for the claim to be made within six (6) months after the day on which the substantiated loss occurred.

- 2** Overpayment of Tax

Subsection 38(1) of the *Revenue Administration Act* allows for a refund of any overpayment made on account of a tax.

Please include the following information with your claim:

1. Copies of invoices showing the tax that was paid.
2. Supply back-up information verifying the actual amount that should have been remitted.

It is necessary for the claim to be made within three (3) years from the day on which the overpayment was made.

- 3** Bad Debt

Section 6.11 of the regulations under the *Tobacco Tax Act* allows for a rebate of the Tobacco Tax when the wholesaler (collector) is unable to collect the tax from a retailer because the retailer is bankrupt or has discontinued the business of selling tobacco.

Please include the following information with your claim:

1. Copies of invoices showing the credit extended to the retailer with respect to the purchase of tobacco, including the tobacco tax that was imposed;
2. Supporting documentation confirming the collector remitted the tobacco tax on behalf of the retailer; and
3. Supporting documentation confirming the retailer has defaulted in repaying the collector and the retailer is bankrupt or has discontinued the business of selling tobacco.

It is necessary for the claim to be made within six (6) months after the day on which the tobacco tax was remitted.

REASON FOR CLAIM:

4	<input type="checkbox"/> Diplomats/ Foreign Military	Order-in-Council 66-294 allows diplomat, NATO and exchange military personnel to be exempt from tobacco tax when in this country providing that they a) are career officers; b) are not nationals or permanent residents of Canada, and; c) do not operate a business or fulfill a function of employment in New Brunswick other than their appointment on behalf of the country they represent.
----------	---	---

Please include the following information with your claim:
1. Copies of identification documents.
2. Invoices verifying that the purchases were made in New Brunswick and that tax was paid.

It is necessary for the claim to be made within three (3) years from the day on which the overpayment was made.

5	<input type="checkbox"/> Other (specify)	
----------	--	--

When applying for a tobacco tax refund that is not indicated on this form, please contact Finance and Treasury Board at (800) 669-7070 before mailing the claim and all necessary documents (e.g. copies of invoices, etc.).

Prior to mailing this refund claim, please remember to:

1. Indicate the reason for the tobacco tax refund application by checking off the appropriate box.
2. Complete the *Tobacco Refund Calculation Worksheet* (schedule "A") and indicate the total refund amount in the box below.
3. Attach copies of all necessary documents with the refund claim.
4. Sign and date the application.
5. Mail the refund claim to the address noted on the top right corner of the cover page.

Total amount of refund claim
\$ _____

Signature _____ **Date** _____

SCHEDULE A – Tobacco Refund Calculation Worksheet

Telephone / Téléphone: (800) 669-7070

1. Enter the total quantity of tobacco subject to refund according to the appropriate *Tobacco Product* box.
 - **Quantity of cigarettes must be calculated by counting the number of cigarettes, packages or cartons.**
 - **Quantity of tobacco sticks and cigars must be calculated by counting the number of individual sticks or cigars.**
 - **Quantity of loose tobacco, pipe tobacco, chewing tobacco, or snuff must be calculated by counting the number of grams, not by counting the number of packages or tins.**

2. Enter the appropriate tax rate for each tobacco product. (See *Tax Rate Schedule* attached)
3. Total the amount of the refund and transfer to the *Total amount of refund claim box* on page 2.

Tobacco Product	Quantity	Tax Rate	Amount
Cigarettes	_____ each X	_____ =	\$ _____
	_____ pack of 20 X	_____ =	\$ _____
	_____ pack of 25 X	_____ =	\$ _____
	_____ carton of 200 X	_____ =	\$ _____
Tobacco Sticks	_____ each X	_____ =	\$ _____
Tobacco - other than cigarettes, tobacco sticks and cigars. (e.g. loose tobacco, chewing tobacco, snuff, etc.)	_____ grams X	_____ =	\$ _____
Cigars	_____ each X	_____ =	\$ _____
Total Amount: (Place this amount in the <i>Total amount of refund claim box</i> on page 2)			\$ _____

**TAX RATE SCHEDULE
ANNEXE - TAUX DE LA TAXE**

Tobacco Products Produits de tabac	Calculation Calcul	Rate Effective 3-Feb-2016 Taux à compter du 3 fév 2016	Rate Effective 1-Feb-2017 Taux à compter du 1 fév 2017
Cigarette	each / chaque	\$0.2226	\$0.2552
	pack of 20 cigarettes paquet de 20 cigarettes	\$4.452 (20 x \$0.2226)	\$5.104 (20 x \$0.2552)
	pack of 25 cigarettes paquet de 25 cigarettes	\$5.565 (25 x \$0.2226)	\$6.38 (25 x \$0.2552)
	carton of 200 cigarettes cartouche de 200 cigarettes	\$44.52 (200 x \$0.2226)	\$51.04 (200 x \$0.2552)
Tobacco Stick Cylindre de tabac	each / chaque	\$0.2226	\$0.2552
Tobacco Product (Other than cigarettes, cigars or tobacco sticks) Produits de tabac (Autre que les cigarettes, cigares ou cylindres de tabac)	gram or any portion of a gram gramme ou portion d'un gramme	\$0.2226	\$0.2552
Cigar Cigare	each / chaque	75% of the normal retail selling price 75% du prix normal de vente au détail	75% of the normal retail selling price 75% du prix normal de vente au détail