

Information Bulletin

TT-2

Issued: March 2022

THE TOBACCO TAX ACT, 1998

INFORMATION FOR BORDER RETAILERS REGARDING THE TOBACCO COMPETITION ASSISTANCE PROGRAM

This bulletin provides information on reporting and filing for assistance under the Tobacco Competition Assistance Program. It is a general guide and not a substitute for the legislation.

The contents of this bulletin are presented under the following sections:

- A. Tobacco Competition Assistance Program
- B. Saskatchewan eTax Services (SETS)

A. TOBACCO COMPETITION ASSISTANCE PROGRAM

The Tobacco Competition Assistance Program provides assistance to tobacco retailers located along the Alberta border on the sale of taxable marked cigarettes and tobacco sticks.

The level of assistance is based on the tax rate differential between Saskatchewan and Alberta and the shortest distance as measured by a public road between the tobacco retailer and the nearest competition in Alberta.

To apply for assistance, please complete and submit an [Application for Tobacco Competition Assistance](#), including your purchase invoices with the application.

There are three zones in which assistance is provided:

Location of Tobacco Retailer	Level of Assistance	Product	Amount (¢/unit)	
			Prior to March 24/2022	Effective March 24/2022
Zone A: <i>Lloydminster Onion Lake</i>	100% of the tax differential with Alberta	Cigarettes and Tobacco Sticks	n/a	1.500¢
Zone B: <i>Up to 24 km from the nearest Alberta competition</i>	50% of the tax differential with Alberta	Cigarettes and Tobacco Sticks	n/a	0.750¢
Zone C: <i>>24 km to 48 km from the nearest Alberta competition</i>	25% of the tax differential with Alberta	Cigarettes and Tobacco Sticks	n/a	0.375¢

B. SASKATCHEWAN eTAX SERVICES (SETS)

Finance has made it possible to report and remit tax electronically through a secure, fast, easy and convenient online self-service portal. Several services are currently available to businesses through SETS:

- Register for secure, self-managed access to all your tax accounts.
- Apply for a new tax account.
- File and pay returns and amend previously filed returns.
- Make payments on account, including post-dated payments.
- View account balance and statement information.
- Authorize employees or accountants to file on your behalf.
- Receive notifications by email when a tax return should be filed. This replaces the paper forms usually sent in the mail.
- Submit a service request to update the mailing address or add a new business location.
- Submit a service request to receive tax information, interpretations or rulings related to your specific business activities.
- View and download up-to-date tax information promptly.
- Subscribe to receive email notifications when new and revised tax publications are available.

FOR FURTHER INFORMATION

Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6

Telephone: Toll Free 1-800-667-6102
Regina 306-787-6645

Email: sasktaxinfo@gov.sk.ca

Internet: Tax bulletins, forms and information are available at www.sets.saskatchewan.ca/taxinfo.

To receive automatic email notifications when this or any other bulletin is revised, go to www.sets.saskatchewan.ca/subscribe.

To provide feedback or suggest changes to this bulletin, please complete a [Bulletin Survey](#).

Government website: Saskatchewan.ca