

# Information Notice

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## INFORMATION NOTICE TO FIRST NATIONS AND ON-RESERVE TOBACCO RETAILERS REGARDING TOBACCO TAX RATE CHANGE

As announced on April 6, 2021, the tax rate on heated tobacco products will increase from 27.0¢ per gram to 20.5¢ per unit (stick, capsule or cartridge), **effective June 1, 2021**. The tax rate on all other products remains unchanged. For further reference please see Information Bulletin [TT-1, General Information](#).

The tax refunded on heated tobacco products sold tax free to eligible First Nation purchasers, on and after June 1, 2021 will be based on this new tax rate.

Please contact your point-of-sale system vendor should you require any system updates as a result of this change.

First Nations and on-reserve retailers are not required to take an inventory count for this rate change.

If you have any questions regarding these changes, please contact the Ministry of Finance.

### FOR FURTHER INFORMATION

<u>Write:</u>	Ministry of Finance Revenue Division PO Box 200 REGINA SK S4P 2Z6	<u>Telephone:</u>	Toll Free 1-800-667-6102 Regina 306-787-6645
		<u>Email:</u>	<a href="mailto:sasktaxinfo@gov.sk.ca">sasktaxinfo@gov.sk.ca</a>

Internet: Tax bulletins, forms and information are available at [www.sets.saskatchewan.ca/taxinfo](http://www.sets.saskatchewan.ca/taxinfo).

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