

# Inventory Declaration

## Of Tobacco Products

Ministry of Finance  
Revenue Division  
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Effective March 24, 2022, the tobacco tax rates for cigarettes and tobacco sticks, smokeless tobacco, other tobacco (including raw leaf) and heated tobacco products has increased. This form is to be completed by all tobacco tax collectors and must account for all quantities of tobacco products subject to a rate increase in stock at the close of business on March 23, 2022. The calculated tax differential must be reported as a negative on Schedule TT-5 (Part A) of the March 1-31 return period.

### COLLECTOR INFORMATION

Collector Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Account Number: \_\_\_\_\_

Inventory Taken Date (dd/mm/yy): \_\_\_\_\_ Time: \_\_\_\_\_

### CALCULATION OF TAX DIFFERENTIAL

	Quantity	Tax Rate Increase	Calculated Tax
1) Cigarettes and Tobacco Sticks ( <b>units</b> )	_____	\$0.02	_____
2) Smokeless Tobacco ( <b>grams</b> )	_____	\$0.08	_____
3) Other Tobacco (Including Raw Leaf) ( <b>grams</b> )	_____	\$0.08	_____
4) Heated Tobacco Products ( <b>units</b> )	_____	\$0.013	_____

*Calculated tax to be reported as a negative value on Schedule TT-5 Part A – Dollar Adjustments of your March 1-31 return.*

### NOTES

- **Quantity:** You must report all in-province tobacco products on the premises and any other location where you store tobacco products, including tobacco in transit. Imports after March 23<sup>rd</sup> that remain in Saskatchewan are also to be included.
- **Filing:** You must enter the tax differential calculated on your March 1-31 Tobacco Tax Return, as a negative on Schedule TT-5 Part A – Dollar Adjustments. You must upload the inventory declaration as content with your return.
- **Due Date:** The inventory declaration must be filed by April 20, 2022. You must file a “nil” inventory declaration if you have no inventory to report.
- Please keep a copy of this declaration and any supporting documents for audit purposes.

**CERTIFICATION**

*I hereby certify that the information in this declaration is correct and complete to the best of my knowledge and belief.*

\_\_\_\_\_  
Name of Authorized Official

\_\_\_\_\_  
Business Phone Number

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Alternate Phone Number

\_\_\_\_\_  
E-mail Address

\_\_\_\_\_  
Date