

Information Notice

IN 2022-06
Issued: April 2021
Revised: March 2022

TAX RATE CHANGES UNDER THE TOBACCO TAX ACT, 1998

Changes to this Information Notice are indicated by a bar (|) in the left margin.

As announced on March 23, 2022, the following changes have been made to the tobacco tax rates on cigarettes and tobacco sticks, smokeless tobacco, other tobacco (including raw leaf) and heated tobacco products.

The new rates are effective at 12:01 am, March 24, 2022. The tax rate on cigars remain unchanged.

Product	New Tax Rate	Previous Tax Rate
Cigarettes and Tobacco Sticks	29¢ per cigarette (or tobacco stick)	27¢ per cigarette (or tobacco stick)
Smokeless Tobacco	35¢ per gram	27¢ per gram
Other Tobacco (Including Raw Leaf)	35¢ per gram	27¢ per gram
Heated Tobacco Products	21.8¢ per <u>unit</u> (stick, capsule or cartridge)	20.5¢ per <u>unit</u> (stick, capsule or cartridge)

Manufacturers and Wholesalers

The tobacco tax return will be updated to include the new tax rates and will be available in early May for the April 1-30, 2022, filing period.

Please adjust the tax on your in-province inventory of tobacco products subject to a tax increase, including orders filled but not shipped as of the close of business on March 23, 2022. The tax on shipments in transit from suppliers must also be adjusted accordingly. Imports after March 23rd that remain in Saskatchewan are also to be included. Please download and complete an [Inventory Declaration Form](#). The tax differential calculated must be reported as a negative on Schedule TT-5 (Part A) of your March 1-31, 2022, return. The form is due April 20, 2022, and must be uploaded as content in [Saskatchewan eTax Services \(SETS\)](#).

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.

Government website: Saskatchewan.ca