

# TOBACCO TAX REFUND APPLICATION - RETAILERS

If a retailer pays an amount in respect of tobacco tax, and is unable to collect the tax from a consumer due to the theft or destruction of the tobacco, he may apply to Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA) for a refund of the tax paid. A retailer applying for a refund due to theft, fire or flood **must** notify TRA within 30 days and submit the refund application with supporting documents within 1 year of becoming aware of the loss. A separate claim is required for each loss. This form and the required documentation must be sent to: TAX AND REVENUE ADMINISTRATION, 9811 109 ST, EDMONTON AB T5K 2L5. If you have any questions, please phone 780-427-3044. If calling long distance within Alberta, call 310-0000 then enter 780-427-3044. Additional forms may be obtained from our website at [www.finance.alberta.ca](http://www.finance.alberta.ca) or requested from our office using the phone number or address given above.

<p>1. Business Identification Number  <input type="checkbox"/> (number assigned by Treasury Board and Finance)                  If unsure of this number or if this is your first claim, leave this blank.</p> <p>2. Legal Name of Applicant (Corporate name OR Surname and first name)</p> <p>3. Business or Operating Name (if different from legal name)</p> <p>4. Business Address of Applicant</p> <hr style="border-top: 1px dashed black;"/> <p style="font-size: small;">City/Town _____ Province _____ Postal Code _____</p> <p>5. Mailing Address (if the refund and correspondence are to be sent to an address other than above, please provide the mailing address)</p> <hr style="border-top: 1px dashed black;"/> <p style="font-size: small;">City/Town _____ Province _____ Postal Code _____</p> <p>6. Incident Location</p> <hr style="border-top: 1px dashed black;"/> <p style="font-size: small;">City/Town _____ Province _____ Postal Code _____</p>	<p style="text-align: right;">7. For Office Use Only <span style="float: right; border: 1px solid black; padding: 2px 5px;"><b>12</b></span></p> <p>8. Date of Loss: _____ Y Y Y Y M M D D</p> <p>9. Refund Request for:</p> <p><input type="checkbox"/> Loss due to theft</p> <p><input type="checkbox"/> Loss due to flood/fire</p> <p>10. Is this your first claim? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p style="font-size: small;">If "No", and your name has changed since your last claim, please provide your previous name:</p> <p>11. Contact Person's Name: _____</p> <p>Phone Number: (____) _____</p> <p>Fax Number: (____) _____</p>
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12. Amount of refund requested (as determined on reverse of this form): \$ \_\_\_\_\_

13. Insurance Coverage:  
 Is there insurance coverage for all or any portion of the loss?  Yes  No  
 If Yes, please provide written confirmation from your insurance company of the type and quantity of tobacco products included, and the claim amount paid or payable.

Name of Insurance Company: \_\_\_\_\_  
 Agent or Adjustor's Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Telephone No.: (\_\_\_\_) \_\_\_\_\_

14. Was a police or fire commissioner's report prepared?  Yes  No  
 If Yes, please provide file number: \_\_\_\_\_ and if available, a copy of the report.  
 Police Location/RCMP Detachment: \_\_\_\_\_

BIN: \_\_\_\_\_

Date of Loss: \_\_\_\_\_

15. To determine the refund amount, complete the schedule below.

Product		(A)	(B)	Total Amount
Category	Size/Price	Quantity Lost	Tax Refund Rate Per Unit	of Tax (A X B)
Cigarettes/Tobacco Sticks	200 cigs.		\$55.00/carton	
	- Carton			
	150 cigs.		\$41.25/carton	
	- Package			
	25 cigs.		\$6.875/package	
- Individual	20 cigs.		\$5.50/package	
	1 cig.		\$0.275/cigarette	
Loose Tobacco/Snuff	226 grams		\$93.225/tin/pouch	
	200 grams		\$82.50/tin/pouch	
	180 grams		\$74.25/tin/pouch	
	150 grams		\$61.875/tin/pouch	
	130 grams		\$53.625/tin/pouch	
	110 grams		\$45.375/pouch	
	100 grams		\$41.25/pouch	
	90 grams		\$37.125/pouch	
	80 grams		\$33.00/pouch	
	50 grams		\$20.625/pouch	
	45 grams		\$18.5625/tin	
	42 grams		\$17.325/tin	
	40 grams		\$16.50/tin	
	35 grams		\$14.4375/tin	
	34 grams		\$14.025/tin	
	30 grams		\$12.375/tin	
	25 grams		\$10.3125/tin	
	20 grams		\$8.25/tin	
	15 grams		\$6.1875/tin	
	10 grams		\$4.125/tin	
1 gram		\$0.4125/gram		
Cigars (Retail Price, Tobacco Tax Included)	47 cents or less		\$0.275/cigar	
			58.68%	
			58.68%	
			58.68%	
	\$14.67 or over		\$8.61/cigar	

Total Refund Requested: \$ \_\_\_\_\_

**INSTRUCTIONS**

- To support this claim, you must attach copies of your inventory records and an explanation of the method used to determine the loss amount. Your inventory records must include the time and date of a physical count, all purchases and sales between the physical count and the date of loss and a physical count taken immediately after the loss. Confirmation from your insurance company must be provided as well as the file number from the police or fire commissioner's report.
- Refund applications that are incomplete, lack supporting documentation or are received outside the 365 days, will be disallowed
- If there are any subsequent recoveries of tobacco products for which a refund has been granted, the applicable tax must be returned to the Government of Alberta.

**CERTIFICATION**

*I hereby certify that, to the best of my knowledge and belief, the information contained in this application is true, accurate and all relevant facts have been revealed.*

Name: \_\_\_\_\_ Position: \_\_\_\_\_ Telephone Number: ( \_\_\_\_\_ ) \_\_\_\_\_  
(please print)

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**This application must be signed by the applicant or an authorized signing officer of the company.**