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**Title** Casual Tobacco Tax Remittances – Untaxed Products

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**Overview** Any person or business who is not an appointed wholesale dealer under the *Tobacco Tax Act* and who acquires tobacco products on which Yukon tobacco tax has not been paid must report the matter in writing to the Department of Finance and remit all Yukon tobacco tax due within 28 days of the acquisition.

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**Legislation or Regulation** *Tobacco Tax Act* Section 3 (8)

*Tobacco Tax Regulations* Sections 13, 14 and 20

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**Definitions**

**Cigarettes:** includes any roll or tubular construction that contains tobacco and is intended for smoking, other than a bidi, cigar, kretek or tobacco stick.

**Cigars:** includes (a) a cigarillo or cheroot; and (b) any roll or tubular construction intended for smoking that consists of a filler composed of pieces of natural or reconstituted leaf tobacco, a binder of natural or reconstituted leaf tobacco in which the filler is wrapped, and a wrapper of natural or reconstituted leaf tobacco.

**Consumer:** means a person who purchases or acquires tobacco for their own use or consumption or for the use or consumption by others at their expense.

**Dealer:** means a person who, in the Yukon sells or offers to sell tobacco or keeps tobacco for sale, either at wholesale or at retail.

**Loose Tobacco:** includes all other tobacco products not defined as cigarettes or cigars.

**Reporting Period:** within 28 days after the acquisition of the tobacco products.

**Retail Dealer:** means a person who sells or offers for sale, in the Yukon, tobacco to a consumer.

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**Tax Rates:**

- Cigarettes = \$0.25 per cigarette
- Loose Tobacco = \$0.25 per gram
- Cigars = Taxable Price\* of cigar x 130%

\*Taxable Price for Canadian manufactured cigars = 1.3 x manufacturer's selling price

\*Taxable Price for imported cigars = 1.3 x importer's selling price

**Tobacco:** means tobacco and tobacco products in any form in which they may be consumed, by the consumer, and includes snuff.

**Wholesale dealer:** means a person who sells or offers for sale, in the Yukon, tobacco for the purpose of resale.

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**Requirements**

Any person or business who is not appointed as a tobacco wholesale dealer and who acquires tobacco products on which Yukon tobacco tax has not been paid, is required to complete and remit Form TT4, along with the applicable Yukon tobacco tax due within 28 days of the purchase.

The *Tobacco Tax Act* allows for an exemption from this reporting requirement. A person or business may have in their possession at any one time prescribed amounts of tobacco product on which Yukon tobacco tax has not been paid. Possession at any one time cannot exceed the following amounts:

- 200 cigarettes,
- 50 cigars,
- and one kilogram of tobacco

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**For further information contact:**

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The Tobacco Tax Act and regulations are on our website at: <http://www.gov.yk.ca/legislation/>.