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| <b>Title</b>                     | Instructions for the Completion of Tobacco Tax Form TT9                                |
| <b>Overview</b>                  | Tobacco Tax Form TT9, is the sales ledger that accompanies Tobacco Tax Form TT3.       |
| <b>Legislation or Regulation</b> | <i>Tobacco Tax Act</i> Section 19 and<br><i>Tobacco Tax Act</i> Regulation Section 10. |

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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.

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

**Cigar Tax** = 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

**Reporting Period:** usually monthly, however upon application in writing, a collector who maintains his records so that he closes his books at the end of a period that does not coincide with a calendar month, but that is not longer in duration than 5 weeks, may be authorized to report on the 28<sup>th</sup> day following the end of that period.

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**Requirements**

Wholesalers are required to complete the TT9 summary data for each retailer for each product type sold during the reporting period. The TT9 is comprised of two sections; the header section and the detailed section.

The header section identifies the wholesaler while the detail section reports the total of taxable product sold by the wholesaler to retailers or received by the wholesaler into Yukon.

Header reporting requirements:

- Wholesaler name
- Wholesaler permit number
- Wholesaler address
- Month or period ending

Detailed reporting requirements include the following data:

- Retailer permit number
- Retailer name
- Total # of cigarettes sold to the retailer during the reporting period
- Total # of grams of loose tobacco sold to the retailer during the reporting period
- Total cigar tax (in \$) paid by the retailer during the reporting period.

Filing methods:

- Electronic – returns and backup reports can be emailed to [yk.taxreturns@gov.yk.ca](mailto:yk.taxreturns@gov.yk.ca)
- Paper based – returns and backup reports can be mailed to the address provided at the end of this bulletin.

Should a wholesaler be unable to provide data in summary format (i.e. one line of data per retailer per reporting period) the tobacco tax return must be submitted in electronic format to [yk.taxreturns@gov.yk.ca](mailto:yk.taxreturns@gov.yk.ca).

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**For further information  
contact:**

Finance – Taxation

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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/>.

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