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<b>Title</b>	Tobacco Tax Refunds for Bad Debt, Lost, Destroyed, Stolen or Contaminated Product
<b>Overview</b>	Tobacco Wholesale Dealers may apply for refund of tobacco tax previously remitted for bad debt as well as for lost, destroyed, stolen or contaminated tobacco product.
<b>Legislation or Regulation</b>	<i>Tobacco Tax Act</i> Section 11  <i>Tobacco Tax Regulations</i> Section 19 and  <i>Financial Administration Act</i> Section 13
<b>Definitions</b>	<b>Wholesale Dealer:</b> a person who sells or offers for sale, in the Yukon, tobacco for the purpose of resale.  <b>Collector:</b> a wholesale dealer who holds a valid and subsisting permit issued by the Deputy Head to act as his agent to collect the tax imposed by the Act.  <b>Liability of Tax Collector:</b> every person who collects any tax under this Act shall be deemed to hold the tax in trust for the Minister and shall make payment in the manner and at the time provided by the regulations.  <b>Bad Debt:</b> the wholesale dealer is unable to collect taxes due to customer bankruptcy, receivership or insolvency, or uncollectible accounts
<b>Requirements</b>	Refunds cannot be deducted from the monthly Tobacco Tax Return (form TT3).  Refunds must be applied for by submitting the following:  <b>1. Refunds for Bad Debt</b>  a) A written request for refund detailing the claim  b) Copies of all invoices for the sale of tobacco in respect of which the refund is claimed

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- c) Proof that the amount claimed was remitted to the Minister
  - d) A signed statement certifying the amount of the debt
  - e) Satisfactory proof that all reasonable collection action has been taken to obtain payment of the debt, that the debt is unsecured, that the debt is uncollectible, and that the applicant has written off the debt as uncollectible in accordance with generally accepted accounting principles
  - f) A statement that should the wholesale dealer subsequently recover an amount from the debtor that the portion of tobacco tax related to the tobacco will be remitted to the Government of Yukon

**2. Refunds for Lost, Destroyed, Stolen or Contaminated Tobacco**

- a) A written request for refund detailing the claim
- b) A copy of any settlement by or written confirmation from an insurance company confirming settlement of any claim
- c) A copy of any police report for loss due to theft
- d) A copy of any fire marshal's report for a loss due to fire
- e) Proof that the amount claimed was remitted to the Minister

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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/>.