



Rebate Application

Please print clearly

1. Give us your details

Business Name (Name as Shown on Wholesaler Permit / Vendor Permit) Authorized Contact
Civic Address (Civic Number and Street/Road/Hwy) Phone #
Mailing Address (PO Box or RR) Fax #
City/Town Province Email Address
Postal Code Wholesaler Permit # (Permit Number from Wholesaler Permit)
Retail Vendor Permit # (Permit Number from Retail Vendor Permit)

2. Indicate type of business: Wholesaler [] Retailer []

3. Provide claim period: From (Month) (Day), 20 to (Month) (Day), 20

4. Calculate your claim From Schedule A Rebate Amount

(A) Enter Total Tax on Cigarettes	= \$	_____
(B) Enter Total Tax on Sticks	= \$	_____
(C) Enter Total Tax on Fine Cut	= \$	_____
(D) Enter Total Tax on Other Tobacco	= \$	_____
(E) Enter Total Tax on Cigars	= \$	_____
Total Tobacco Tax Rebate Claim \$		<u>_____</u>

5. Provide information on your tobacco tax rebate claim

Date of end of fiscal year in which the bad debt was written off on your _____
Income Tax Return (DD/MMM/YYYY)
Is the bad debt still recorded in the books of account as an asset or receivable? Yes [] No []
Has the bad debt been offset against an account payable owed to the debtor? Yes [] No []
Has the bad debt been assigned without recourse and for consideration other than for security purposes? Yes [] No []
Was the bad debt generated by tobacco purchases by the debtor through the use of credit cards or other arrangement that permitted credit purchases from persons other than the wholesaler or retailer who made the sale? Yes [] No []

6. Sign the Certification

I HEREBY CERTIFY that I am a duly authorized official or agent of the applicant and that the information herein is true and correct in all respects and is fully supported by documentation on file.

Name (Please print) (Last) (First) (Initial) Office Use Only:
Signature (Authorized Official or Agent) (Title) Amount Claimed
Date (Month) (Day), 20 Adjustments
Amount Approved
Authorized by
Date:

Schedule A

List in chronological order the details of all unpaid invoices on which a rebate of tobacco tax is claimed. Attach a copy of all invoices. Attach additional schedules if required.

Name on Invoice	Invoice No.	Invoice date	No. of Cigarettes	Tax Rate Per Cigarette	Tax on Cigarettes
Total Tax on Cigarettes (A)					

Name on Invoice	Invoice No.	Invoice date	No. of Sticks	Tax Rate Per Stick	Tax on Sticks
Total Tax on Sticks (B)					

Name on Invoice	Invoice No.	Invoice date	No. of Grams of Fine Cut	Tax Rate Per Gram	Tax on Fine Cut
Total Tax on Fine Cut (C)					

Name on Invoice	Invoice No.	Invoice date	No. of Grams of Other Tobacco	Tax Rate Per Gram	Tax on Other Tobacco
Total Tax on Other Tobacco (D)					

Name on Invoice	Invoice No.	Invoice date	Dollar Value of Cigars (# of cigars x Mfg. Suggested Selling Price + 5% of HST)	Tax on Cigars (56% of Dollar Value of Cigars)
Total Tax on Cigars (E)				

Eligibility Information

The bad debt in respect of the purchase price of the tobacco, together with the tax imposed by the Act on the transaction must no longer be included as an asset of the collector's business or as an account receivable by the collector in the collector's books of account.

The tobacco on which the tax was imposed was purchased by the debtor through the use of a credit card or other credit arrangement that only permitted credit purchases from the collector who made the sale.

The collector must hold a valid permit issued under the *Revenue Act* At time of the sale of the tobacco.

The collector and debtor must be dealing at arm's length within the meaning of Section 251 of the *Income Tax Act (Canada)* at time of the sale of the tobacco from which the debt arose.

The collector must not have offset the indebtedness of the debtor against an account payable by the collector to the debtor.

The collector must not have assigned the debt without recourse and for consideration other than for security purposes.

The amount claimed must pertain to tobacco purchased from the collector 180 days or less prior to the date of the debtor's final credit purchase from the collector who made the sale.

The applicant must be able to provide satisfactory evidence that the tobacco tax has been paid.

The application for rebate must be made within 48 months from the end of the first fiscal year in which the indebtedness of the debtor ceased to be included as an asset of the collector's business or as an account receivable by the collector in the collector's books of account

Only one rebate claim may be made by a collector in any twelve month period.

If after claiming a rebate of tax, a collector recovers from a debtor or any other person any of the unpaid indebtedness in respect of which the rebate of tax was claimed, including any proceeds from the sale of tobacco repossessed and sold on account of the unpaid indebtedness, the collector shall repay by direct payment to the Minister, the percentage of the rebate claimed that is equal to the percentage of the indebtedness recovered by the collector from the debtor or other person or from the sale of the repossessed tobacco.

Documents required to be kept

All documentation supporting this rebate must be retained for audit purposes.

Instructions for completing the application

1. Give your details.
2. Provide the type of business; wholesaler or retailer.
3. Indicate the period covered by the claim.
4. Calculate your claim with the information from Schedule A.
5. Provide the information requested on your rebate claim.

Note: Failure to supply the required documents may result in delays in processing or a denial of your application.

6. Before submitting the rebate application, review the application form to ensure that Sections 1, 2, 3, 4 & 5 are complete and that the certification in Section 6 is signed.

Allow two to four weeks for processing. If your application is not complete, it will take longer.

7. Return the original copy of the rebate application to:

By Mail:

Service Nova Scotia
Business Registration Unit
Rebate Section
PO Box 1529
Halifax, NS
B3J 2Y4

By Delivery:

Service Nova Scotia
Business Registration Unit
Rebate Section
Maritime Centre, 9th Floor North
1505 Barrington Street
Halifax, Nova Scotia

For more information

Website: novascotia.ca/sns/access/business/tax-commission

Call: 902-424-6300 (metro) or 1-800-565-2336 toll free in Nova Scotia