



Finance, Energy and  
Municipal Affairs  
Taxation and  
Property Records

## Request for Refund of Tobacco Tax

(Pursuant to the Prince Edward Island *Tobacco Tax Act* and the  
*Revenue Administration Act R.S.P.E.I. 1988*)

**Mail to:**

Finance, Energy and Municipal Affairs,  
Taxation and Property Records  
PO Box 1330, Charlottetown PE C1A 7N1

**Deliver to:**

95 Rochford Street  
Shaw Building, 1<sup>st</sup> Floor South  
Charlottetown, PE C1A 3T6  
or: any Access PEI Centre

**Tel:** (902) 368-6577 **Fax:** (902) 368-6164

**Website:** www.taxandland.pe.ca

**Email:** taxandland@gov.pe.ca

***Freedom of Information and Protection of Privacy***

Personal information on this form is collected under the authority of Section 31(c) of the *Freedom of Information and Protection of Privacy Act* and will be used for the purposes of tax administration and enforcement. Questions on the collection and use of this information can be sent to the Manager, Tax Administration and Compliance Services, Taxation and Property Records Division, P O Box 2000, Charlottetown, PE C1A 7N8 (902) 368-5137.

Section A – Claimant Information (please print)		
Full Name (must include middle name/s):		
Nature of Business (if applicable): Wholesaler <input type="checkbox"/> Retailer <input type="checkbox"/> Manufacturer <input type="checkbox"/>		
Civic Address:	Tobacco Tax Account No.:	
Mailing Address:		
City/Town/Village:	Province:	Postal Code:
Telephone: ( )	Fax: ( )	Email:
Section B - Reason for Refund (if space is insufficient, please attach a separate sheet)		
1	<input type="checkbox"/> Theft <input type="checkbox"/> Fire <input type="checkbox"/> Damaged	Section 18.(1) of the <i>Revenue Administration Act</i> Regulations states: An application under section 19(1) or 19(5) of the <i>Revenue Administration Act</i> for a refund of an amount paid as tax shall be made, in writing to the Commissioner and shall include (a) the reason for requesting the refund: and (b) such information or documents, including invoices and receipts, as the Commissioner may require, respecting the payment of the amount of tax for which the refund is requested.
	Please include the following information with your claim: 1. Copies of invoices pertaining to the purchase of tobacco products prior to the theft, damage or destruction. 2. Documentary evidence in the form of a "proof of loss" form from your insurance company stating the date of the theft or loss, the amount of the tobacco stolen or destroyed, etc. 3. A copy of the police report or file number (with a contact name and number) from the investigating police department. 4. An itemized list of the tobacco products stolen, damaged or destroyed (Section C of this form) <b>The claim must be made within four (4) years from the date of the theft or loss.</b>	
2	<input type="checkbox"/> Overpayment of tax	Section 19(1) of the <i>Revenue Administration Act</i> allows for a refund when there has been an overpayment of the tax due.
	Please include the following information with your claim: 1. Copies of invoices showing the tax that was paid 2. Supply back-up information verifying the actual amount that should have been remitted. <b>The claim must be made within four (4) years from the date on which the overpayment was made.</b>	
3	<input type="checkbox"/> Bad Debt	Section 19(1) of the <i>Revenue Administration Act</i> allows for a refund when there has been an overpayment of the tax due.
	Please include the following information with your claim: 1. Copies of invoices showing the tax that was paid. 2. Supply backup information verifying the actual amount of tax that has been written off as a result of the bad debt write-off. <b>The claim must be made within four (4) years from the date on with the overpayment was made.</b>	

Section C - Tobacco Refund Calculation				
List below the total quantity of tobacco for which you are seeking a refund of Tobacco Tax, and enter the total amount below.				
Tobacco Product	Quantity		Tax Rate	Amount
<b>Cigarettes</b>	_____ each	X	<u>\$0.2250</u> =	\$ _____
	_____ pack of 20	X	<u>\$4.5000</u> =	\$ _____
	_____ pack of 25	X	<u>\$5.6250</u> =	\$ _____
	_____ carton of 200	X	<u>\$45.00</u> =	\$ _____
<b>Tobacco Sticks</b>	_____ each	X	<u>\$0.2250</u> =	\$ _____
<b>Tobacco</b> - other than cigarettes, tobacco sticks and cigars. This could include loose tobacco, chewing tobacco, snuff, etc.)	_____ grams	X	<u>\$0.1750</u> =	\$ _____
<b>Cigars</b> (Based on the total sale price of the cigars)	\$ _____	X	<u>0.7160</u> =	\$ _____
<b>Total Amount of Refund Claimed:</b>				<b>\$ _____</b>

Section D - Certification	
I hereby certify, to the best of my knowledge and belief, that the above information is correct.	
_____	_____
Name of Contact Person (please print)	Signature
_____	_____
Title	Date

For Office Use Only	Section	Object	Program	Project	Amount
Account No.:					
Received Date:	Approver(s):				

\* Note: Electronic Funds Transfer (EFT) is available to those who are multiple filers.

Version Française également disponible