



CANADA

Department of Finance  
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>\$0.2500</u> =	\$ _____
	_____ pack of 20	X	<u>\$5.0000</u> =	\$ _____
	_____ pack of 25	X	<u>\$6.2500</u> =	\$ _____
	_____ carton of 200	X	<u>\$50.00</u> =	\$ _____
<b>Tobacco Sticks</b>	_____ each	X	<u>\$0.2500</u> =	\$ _____
<b>Tobacco</b> - other than cigarettes, tobacco sticks and cigars. This could include loose tobacco, chewing tobacco, snuff, etc.)	_____ grams	X	<u>\$0.2150</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):				



# Payee Registration Form

(see reverse for instructions)

<b>PAYEE #</b>	
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### Freedom of Information and Protection of Privacy

The personal information requested on this form is collected under the authority of section 31(c) of the *Freedom of Information and Protection of Privacy Act* R.S.P.E.I. 1988, Cap. F-15.01, and will be used for the purpose of administering payments to the individuals or suppliers that are identified on this form. This use includes the sharing of this information within the Government of Prince Edward Island and its agencies to update and ensure the accuracy of information for administering payments. Questions on the collection and use of this information can be directed to Payment Processing at (902) 368-4010.

- New Payee**                       **Update to Payee Information (i.e. address or updated banking)**

### Section A: Personal or Business Information

Fill out this section as an individual **OR** for your business. All fields are required.

#### For Individuals Only

<b>First Name</b>	<b>Full Middle Name(s)</b>	<b>Last Name</b>	<b>Previous Last Name(s)</b>
<b>Date of Birth</b> _____	<b>If you are a Provincial Government Employee:</b>		
<b>(DD/MM/YYYY)</b>	<b>Employee Number</b>	<b>Department</b>	

#### For Businesses Only

<b>Business Name</b> (Legal name and operating name if different)	<b>HST/GST No.</b>	<b>Contact Person &amp; Position</b>
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#### For Individuals and Businesses

<b>Current Mailing Address</b>	<b>City</b>	<b>Province or State</b>	<b>Postal Code or Zip Code</b>
<b>Phone Number</b> (including area code)	<b>Email Address</b> (for payment remittance details)	<b>Email Address</b> (for purchase orders if different)	

**Previous Mailing Addresses.** Please provide as many previous mailing addresses as possible. We use this information to update our records and to prevent the duplication of your account.

### Section B: Payment Information

To receive payments from the Government of Prince Edward Island you **MUST** provide your banking information. Failure to provide banking information will result in unprocessed and delayed payments. Please attach **one** of the following:

- Void cheque  
**OR**  Correspondence from Financial Institution (bank)

### Section C: Certification

I, as the person named in this form in my own right, or as the representative of the company or business named in this form entitled to receive payments from the Government of Prince Edward Island, hereby authorize the Government of Prince Edward Island or its agencies to share the information collected on this form with each other for the purposes of making a payment that is due. By providing banking information for electronic payment I, as the person named in this form in my own right, or as the representative of the company or business named in this form entitled to receive payments from the Government of Prince Edward Island, hereby authorize the Government of Prince Edward Island or its agencies to electronically deposit those payments into the noted bank account until further notice. If I am the representative of the company or business named in this form, I have the authority to bind the company or business.

<b>Authorized Signature</b> (Forms returned without a signature will not be processed) Sign Here <b>X</b> _____	<b>Printed Name (For Businesses Only)</b>	<b>Date</b>
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### Section D: Additional Information

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### Section E: For Office Use Only

<b>BUSINESS UNIT:</b>	<input type="checkbox"/> FIS	<input type="checkbox"/> MEPS	<input type="checkbox"/> LMDA	<input type="checkbox"/> ISM	<input type="checkbox"/> PSB	<input type="checkbox"/> FLSB
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# Payee Registration Form

## Instructions

These instructions are provided to assist you in completing the Payee Registration Form which is required for payments from the Government of Prince Edward Island and its agencies using Government's financial accounting system.

For the purpose of this form a payee is the person or business that will be receiving a payment from the Government of Prince Edward Island or its agencies. The information requested on this form is collected and used only to facilitate the processing of these payments.

It is your responsibility to notify the Government of Prince Edward Island or its agencies of any changes to your information by completing a new Payee Registration Form.

Send the completed form to the mailing address, email address or fax number provided below. Failure to fully complete the form will result in delays.

Province of PEI  
Office of the Comptroller; Payment Processing  
PO Box 2000  
Charlottetown, PE C1A 7N8

Telephone: (902) 368-4010  
Fax: (902) 368-6661  
Email: [pymtproc@gov.pe.ca](mailto:pymtproc@gov.pe.ca)

Please follow the instructions below to ensure that the Payee Registration Form is properly completed.

### Section A: Personal or Business Information

For Individuals Only	Please provide your full legal name including your full middle name and all previous last names including married and/or maiden names. Middle and prior last names are used to update the Government's payee records. Date of Birth is required to ensure records are unique and that the wrong person is not paid.
For Businesses Only	Please provide you legal business name and your operating name if different than your legal name. Please include a contact name that we can use if necessary to confirm, verify or obtain additional information. Please provide the 15 digit identifier provided by CRA. If you do not have a business number, please indicate "Not Applicable" in the box.
For Individuals and Businesses	Please provide your complete mailing address, as well as any previous mailing addresses. Previous mailing addresses are used to update existing records and prevent the duplication of a payee's information.  All electronic payments are accompanied with a remittance email with details of your payment (i.e. invoice numbers, amounts, dates) sent to the remittance email address provided. If a valid email address is not provided, you will not receive notification of an electronic payment.

### Section B: Payment Information

The Government of Prince Edward Island has moved to mandatory electronic payment service. Unless explicitly told otherwise all payees are required to attach either a void cheque or correspondence from their financial institution including their banking information. All payments made by the Government of Prince Edward Island and its agencies will be deposited to the bank account provided. Electronic payments are secure and reliable.

### Section C: Certification

This section **must** be **read and signed** by the payee, or for a business, by an authorized delegate. If the Payee Registration Form is returned without a signature it will not be processed.

### Section D: Additional Information

This section is used by the Government of Prince Edward Island and its agencies to capture additional information for some programs. A government employee will let you know if you are required to include any information in this section. If you have not received any direction to complete this section it can be left blank.

### Section E: For Office Use Only

Please indicate the business unit from which this forms originates.