



Cigar Tax Changes under the *Tobacco Tax Act* Invoicing Requirements for Retailers

This bulletin was revised June 2008 to incorporate formatting changes and changes in ministry name and contact information only.

- [Ontario Tax Bulletin TT 5-2001, Cigar Tax Changes](#), issued June 2001 dealt, in part, with the invoicing requirements which are part of the changes to cigar tax under the Tobacco Tax Act (Act).
- This bulletin outlines what constitutes “another reasonable means” by which a retailer may inform purchasers of the amount of cigar tax, as required under subsection 2.1(4) of the Act.
- This bulletin provides general information. It is not exhaustive and should not be considered as a substitute for the *Tobacco Tax Act* and its regulations.

General

Invoicing Requirements Subsection 2.1(4) of the Act provides that every retailer shall provide to every consumer of cigars an invoice specifying the tax payable **or** shall give that information to the consumer by “another reasonable means”.

Invoices

Where Invoice is Issued by Retailer Where retailers issue invoices to purchasers setting out the amount of Ontario cigar tax payable, there is no need to specify the tax by “another reasonable means”.

Where Required Invoice is not Issued by Retailer Where no such invoice is issued, the Act requires retailers to inform purchasers of the amount of Ontario cigar tax payable by “another reasonable means”.

“Another Reasonable Means

Ministry Policy To date, the ministry has approved the following as “another reasonable means” of specifying the Ontario cigar tax payable under subsection 2.1(4) of the Act:

1. Upon request by a consumer, the retail dealer may, by referring to the supplier invoice for the cigars, specify to the consumer the cigar tax payable. Where a retail dealer does not retain invoices on-site, the dealer may provide the consumer with a telephone number to call to obtain the information;
2. The retail dealer may provide or post an information sheet specifying the amount of cigar tax payable by product type.

Retailers choosing to abide to “another reasonable means” as listed in this bulletin do not need to contact the ministry for approval.

Proposals for
“another
reasonable
means”

Retailers who want to use “another reasonable means” not listed in this bulletin may provide submissions in writing to the ministry at the address set out below detailing “another reasonable means” by which they propose to specify the tax payable and give the consumer that information.

Submissions do not need to be formal in nature, but should be well detailed. The ministry will respond to each submission and will make available, and publish from time to time, a listing of the other reasonable means which have been approved.

Additional Information

If this bulletin does not completely address your particular situation, refer to the Act and related regulations, or contact the:

Ministry of Revenue
Tobacco Tax Program
33 King Street West
Oshawa, ON L1H 8H9

Tel.: 1 866 ONT-TAXS (1 866 668-8297)
Fax: 905 436-4511
Teletypewriter (TTY): 1 800 263-7776

This bulletin and various other English and French tax materials published by the Ministry of Revenue may be obtained online at ontario.ca/revenue.

The *Tobacco Tax Act* and Ontario's other public statutes and regulations may be obtained online at www.e-laws.gov.on.ca.

Ce bulletin est disponible en français.