

TAX BULLETIN

Government of Nunavut eliminates tobacco tax commissions

Effective April 1, 2016, collectors will no longer be entitled to deduct remuneration from tobacco tax due to the Government of Nunavut.

The Government of Nunavut (GN) has amended its *Tobacco Tax Regulations* under the *Tobacco Tax Act*. Changes come into force April 1, 2016.

Effective April 1, 2016 the GN has repealed Section 5 and Subsections 13(3) and (4) of the *Regulations*. Wholesale tobacco dealers ("collectors") will no longer be permitted to deduct a commission from the tobacco tax they collect and remit to the GN. Instead, collectors will need to fully remit the tax they collect. Other aspects of the tobacco tax remain unchanged.

The GN will distribute a new Tobacco Tax Return to all registered tobacco wholesale dealers in April 2016.

For more information about this change or any other aspect of the GN's tax administration, please contact the GN Department of Finance's Taxation and Insurance Section:

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