



RECORD OF INVENTORY
TOBACCO PRODUCTS INVENTORY TAX - 2008

For each taxed tobacco product you own in your inventory, enter the number of containers in the **Number of containers** column. Multiply this number by the units assigned in the **Units per container** column. Enter the result in the **Number of units** column. Transfer the total amount of each taxed tobacco product to Form B273, *Excise Return - Tobacco Products Inventory Tax - 2008*. **Keep this worksheet with your records - do not return it to the Canada Revenue Agency.**

Note: A unit is one cigarette, one tobacco stick, one cigar or one gram of loose tobacco for making cigarettes. If a person has a separate retail establishment with an inventory of not more than 30,000 units of taxed tobacco, the tax is not payable on the inventory held at that location.

Product description	Number of containers	Units per container	Number of units
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A - CIGARS

Singles		1 unit	
Packages of 5		5 units	
Packages of 10		10 units	
Packages of 20		20 units	
Packages of 25		25 units	
Other (specify)		_____ units	

Total (cigars): Enter the total number of units of cigars in the shaded box. Transfer this amount to line 4 of the "Quantity" column of Form B273, *Excise Return - Tobacco Products Inventory Tax - 2008*.

B - CIGARETTES

Cartons of 200 cigarettes		200 units	
Packages of 20 cigarettes		20 units	
Packages of 25 cigarettes		25 units	

Total (cigarettes): Enter the total number of units of cigarettes in the shaded box. Transfer this amount to line 5 of the "Quantity" column of Form B273, *Excise Return - Tobacco Products Inventory Tax - 2008*.

C - LOOSE TOBACCO (fine cut manufactured tobacco for use in making cigarettes)

50 grams		50 units	
100 grams		100 units	
200 grams		200 units	
Other (specify)		_____ units	

Total (loose tobacco): Enter the total number of units of loose tobacco in the shaded box. Transfer this amount to line 6 of the "Quantity" column of Form B273, *Excise Return - Tobacco Products Inventory Tax - 2008*.

D - TOBACCO STICKS

Cartons of 200 sticks		200 units	
Other (specify)		_____ units	

Total (tobacco sticks): Enter the total number of units of tobacco sticks in the shaded box. Transfer this amount to line 7 of the "Quantity" column of Form B273, *Excise Return - Tobacco Products Inventory Tax - 2008*.

E - TOTAL UNITS

Enter the sum of all units from each **Total** section in **A, B, C, and D** above.

If you need more information, call a regional excise duty office. For a list of these offices, see Excise Duty Memorandum 1.1.2, *Regional Excise Duty Offices*, at www.cra-arc.gc.ca/E/pub/em/edm1-1-2/.