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**Title** Late and Missing Return Policy for Tobacco Tax Returns and Payments

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**Overview** This bulletin outlines the deadline for the monthly tobacco tax returns and the payment of the taxes due, as well as the interest provisions for any tax returns or payments received late.

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**Legislation or Regulation** Tobacco Tax Act Sections 11 and 12  
Tobacco Tax Regulations Section 10

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**Definitions** **Deliver:** The date when the tobacco tax return and the payment is received by the Department of Finance is considered the delivered date.

**Due Date/ Deadline:** 28<sup>th</sup> day of each month or the next business day if the due date falls on a weekend/holiday.

If delivered by mail, courier (i.e., Canada Post or an arm's length third party courier service) or in person, the return and the payment must be received by the Department of Finance on or before 4:30 PM (Yukon Standard Time) on the due date.

If the tax return is NIL, it can be submitted by email before 11:59 PM (Yukon Standard Time) on the due date.

**Penalty and Interest Provisions:** Penalty and interest on late returns or payments may be assessed at 10% of the amount due and at 10% per annum.

**Reporting Period:** Monthly.

**Wholesale Dealer:** A person who sells or offers for sale, in the Yukon, tobacco for the purpose of resale.

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**Requirements** Under the *Tobacco Tax Act*, any tobacco *wholesale dealer* that is liable to pay tax for a *reporting period*, must deliver the monthly tobacco tax return and pay the full amount of taxes due by the due date.

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Tax returns or payments delivered past the due date may be subject to penalty and or interest provisions.

- Interest of 10% of the amount due and/or 10% per annum may be applied.

During a twelve-month period, if a tobacco wholesale dealer missed one return submission, they will be issued a warning letter. If the dealer does not submit the missing return within the timeframe given, this may result in the wholesale dealer to be subjected to a review. A recommendation may be forwarded to the Deputy Minister of Finance that penalty and interest provisions apply.

Payments can be made by cash, interac debit, or cheque at the inquiry and cash desk at: Jim Smith Building, 2071 2<sup>nd</sup> Avenue, Whitehorse, Yukon.

Cheques can be sent by either:

Mail	Courier
Tax Administration Government of Yukon Box 2703 (B-5) Whitehorse, Yukon Canada Y1A 2C6	Government of Yukon Department of Finance, Tax Administration (B-5) 2071 2 <sup>nd</sup> Avenue Whitehorse, Yukon Y1A 1B2

Tobacco tax payments cannot be made by credit card or over the phone.

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**For further  
information  
contact:**

Department of Finance – Tax Administration

Mailing Address

Government of Yukon  
Box 2703 (B-5)  
Whitehorse, Yukon  
Canada Y1A 2C6

Street Address

Government of Yukon  
Jim Smith Building  
2071 Second Avenue  
3<sup>rd</sup> Floor – Department of Finance, Tax  
Administration  
Whitehorse, Yukon

Phone: (867) 667-5345

Fax: (867) 456-6709

E-mail: [yk.taxreturns@yukon.ca](mailto:yk.taxreturns@yukon.ca)

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The Tobacco Tax Act and regulations can be found on our website at:

[https://laws.yukon.ca/cms/legislation-by-title.html?view=acts\\_alpha](https://laws.yukon.ca/cms/legislation-by-title.html?view=acts_alpha)