

Completing the Raw Leaf Tobacco Return TT101R and the Raw Leaf Tobacco Schedule 101R

This guide will help you complete the **Raw Leaf Tobacco Return TT101R** and related schedules for producers, dealers, processors, importers and exporters of raw leaf tobacco. If you manufacture tobacco products you will be completing the **Raw Leaf Tobacco Schedule 101R** and the applicable schedules. The information in this guide does not replace the law found in the *Tobacco Tax Act* and related regulations.

General Information

Who is Required to File

The following persons are required to complete and file returns:

- Raw leaf tobacco producers (plant, grow, harvest, or cure raw leaf tobacco)
- Raw leaf tobacco dealers (sell, offer or keep raw leaf tobacco for sale)
- Raw leaf tobacco processors (strip, stem, thresh, redry, blend or package raw leaf tobacco)
- Raw leaf tobacco importers (bring raw leaf tobacco into Ontario)
- Raw leaf tobacco exporters (take raw leaf tobacco out of Ontario)
- Inter-jurisdictional transporters (transport raw leaf into or out of Ontario)
- Manufacturers of tobacco products (use raw leaf tobacco to manufacture tobacco products)

Filing Requirements

Producers, dealers, processors, importers and exporters will complete the **Raw Leaf Tobacco Return TT101R** with supporting schedule(s). Manufacturers will complete the **Raw Leaf Tobacco Schedule 101R** with supporting schedule(s). Inter-jurisdictional transporters will complete the **TT103 Return** for raw leaf tobacco.

A Raw Leaf Tobacco Return or Schedule and supporting schedule(s) for each reporting period must be completed and filed even if you did not have any activity to report in the reporting period.

Please refer to the last page in this guide for a summary of raw leaf tobacco reporting responsibilities.

Records Retention

Appropriate supporting documentation for all entries included on the returns and schedules (i.e., sales invoices, bill of lading, etc.) will need to be retained for audit and inspection purposes at your principal place of business or residence in Ontario.

Records and books are to be kept for a period of seven (7) years following the end of the fiscal year to which the records and books relate. Failure to do so may result in penalties or fines.

Freedom of Information

Personal information collected within the Raw Leaf Tobacco Return or the Raw Leaf Tobacco Schedule is collected under the authority of the *Tobacco Tax Act* and will be used for the purposes of the Act. Questions about the collection of this information should be directed to an agent with the Ministry of Finance at 1-866-ONT-TAXS (1-866-668-8297) or in writing to:

Ministry of Finance
PO Box 627
Oshawa ON L1H 8H5

Delivery of Returns

Returns and schedules may be filed by mail to:

Ministry of Finance
33 King St West
PO Box 620
Oshawa ON L1H 8E9

Returns and schedules are also accepted at certain ServiceOntario Centre locations on behalf of the Ministry of Finance. For ServiceOntario Centre locations, hours of operation and telephone numbers, visit ontario.ca or call toll-free 1-888-745-8888 (TTY toll-free 1-800-268-7095).

Returns and schedules can also be submitted online using ONT-TAXS online - Ontario's secure, convenient and free online tax service for businesses. To learn more, visit ontario.ca/taxservices.

Enquiries

Ministry of Finance
Raw Leaf Tobacco
33 King Street West
PO Box 625
Oshawa ON L1H 8H9

Website ontario.ca/finance
Toll free 1-866-ONT-TAXS (1-866-668-8297) extension 16160
Teletypewriter (TTY) 1-800-263-7776

Instructions for Completing the Return and Schedules

As the Raw Leaf Tobacco Return TT101R and the Raw Leaf Tobacco Schedule 101R rely on information contained in schedules 4R, 7R/8R/103R, 10R, 11R, or 15R, it is recommended that you complete those schedules before completing the TT101R or the 101R. It is important to note that when you are completing the return and schedules, you will only report on the raw leaf tobacco that has been cured.

Contact the Ministry of Finance as soon as possible if any of the pre-populated information on your return or schedule is incorrect.

You are required to file an amended return or schedule if any of the information you provided on previous returns or schedules is incorrect or changes.

Terms and Definitions

Raw leaf tobacco - As defined in the *Tobacco Tax Act*, 'raw leaf tobacco' means unmanufactured tobacco or the leaves and stems of the tobacco plant but does not include seedlings. Raw leaf tobacco includes all varieties of tobacco, including flue-cured, dark-fire-cured/dark-air-cured (also known as 'black') and burley tobacco.

Flue-cured raw leaf tobacco - Although not defined in the *Tobacco Tax Act*, the term 'flue-cured raw leaf tobacco' uses a curing process where flues which run from external heat sources, heat-cures the raw leaf tobacco.

Non Flue-cured raw leaf tobacco - Although not defined in the *Tobacco Tax Act*, the term 'non flue-cured raw leaf tobacco' uses other methods of curing other than heat delivered through a flue, for example using air or fire to cure the raw leaf tobacco.

Tobacco - As defined in the *Tobacco Tax Act*, 'tobacco' means raw leaf tobacco and tobacco products.

Tobacco product - As defined in the *Tobacco Tax Act*, 'tobacco product' means tobacco in any form in which it is used or consumed and includes snuff.

Producer of raw leaf tobacco - A person, who, in Ontario, plants or grows tobacco plants or harvests, or cures the raw leaf tobacco.

Dealer of raw leaf tobacco - A person who, in Ontario, sells raw leaf tobacco or offers or keeps it for sale.

Processor of raw leaf tobacco - A person who, in Ontario, strips, stems, threshes, redries, blends or packages raw leaf tobacco; but does not include a person who manufactures, fabricates or produces tobacco products.

Importer of raw leaf tobacco - A person who brings raw leaf tobacco into Ontario or causes it to be brought into Ontario.

Exporter of raw leaf tobacco - A person who takes raw leaf tobacco out of Ontario or causes it to be taken out of Ontario.

Manufacturer of tobacco products - A person who manufactures, fabricates or produces tobacco products for distribution, sale or storage in Ontario.

Inter-jurisdictional transporter - An operator of a motor vehicle, vessel, railway equipment or aircraft who transports raw leaf tobacco (or tobacco products) into or out of Ontario.

Instructions for Completing Raw Leaf Tobacco Inventory Schedule - 4R

Complete this schedule only if there was any unsold raw leaf tobacco that you own at the end of the reporting period covered by your return. If you have unsold raw leaf tobacco at the end of the production year, you must include this amount of raw leaf tobacco in the opening inventory on the first return of the following year.

Address - For each amount of raw leaf tobacco listed under the 'Quantity Stored' and/or 'Additional Raw Leaf Tobacco cured but not baled / packaged and in storage?' columns, enter the address of the location (e.g., kiln, barn) where the raw leaf tobacco is being stored at the end of the reporting period.

Number of Bales/Number of Packages - Enter the number of bales of raw leaf tobacco and/or the number of packages (e.g., boxes) containing raw leaf tobacco at each location at the end of the reporting period.

Quantity Stored - Enter the quantity in kilograms (kg) of flue-cured and/or non flue-cured raw leaf tobacco you own that remains unsold at the end of the reporting period.

Additional Raw Leaf Tobacco cured but not baled/package and in storage? (Y/N) - Indicate if you have any quantity of cured but not baled or packaged raw leaf tobacco in storage. Complete for locations where unsold inventory of cured raw leaf tobacco that is not baled or packaged is stored.

Totals - Add the total number of bales, packages, and total quantities of flue-cured and non flue-cured tobacco stored. The total quantities of flue-cured and non flue-cured tobacco should be the same as what is calculated on **Line 13** of the **Raw Leaf Tobacco Return – TT101R**.

Instructions for Completing Imports / Exports of Raw Leaf Tobacco Schedule - 7R / 8R / 103R

Complete this schedule if you imported or exported raw leaf tobacco into or out of Ontario during the reporting period covered by your return.

Supplier/Customer Name - For each shipment of raw leaf tobacco, enter the name of the person from whom or to whom you imported or exported raw leaf tobacco.

Import or Export - Indicate whether the shipment was an import or an export.

Date of Import or Export - Enter the date the raw leaf tobacco was brought into or taken out of Ontario.

Bill of Lading Number - Enter the number of the bill of lading, invoice or other similar document relating to the import or export shipment or sale.

Transporter Name - Enter the name of the transporter used to transport your raw leaf tobacco.

Jurisdiction Imported from/Exported To - Enter the country from/to which the raw leaf tobacco was imported/exported. Only the origin/final destination should be reported.

Quantity Imported or Exported - Enter the quantity of raw leaf tobacco in kilograms (kg) transported by product type (flue-cured, non flue-cured).

Total Quantities Imported or Exported - Total the quantities in kilograms (kg) of flue-cured and non flue-cured raw leaf tobacco imported/exported separately. Transfer the total quantities to **Line 4 and/or Line 9** of the **Raw Leaf Tobacco Return – TT101R**.

Instructions for Completing Raw Leaf Tobacco Purchased/Sold Schedule - 10R

Complete this schedule if you purchased and/or sold raw leaf tobacco in Ontario during the reporting period covered by your return. Do not include imports or exports on this schedule – use Schedule 7R/8R/103R to report these types of transactions.

Supplier/Customer Name - For each purchase or sale of raw leaf tobacco made during the reporting period, enter the full name of the supplier or customer.

Date - Enter the date on which the transaction occurred.

Invoice Number - Enter the invoice number for the purchase or sale of the raw leaf tobacco.

Quantity Purchased - Enter the quantity of raw leaf tobacco purchased in kilograms (kg) by product type (flue-cured, non flue-cured).

Quantity Sold - Enter the quantity of raw leaf tobacco sold in kilograms (kg) by product type (flue-cured, non flue-cured).

Total Quantities - Add the quantities in kilograms (kg) of flue-cured and non flue-cured raw leaf tobacco purchased and/ or sold separately. Transfer the total quantities of each column to the applicable columns on **Line 3 and/or Line 8** of the **Raw Leaf Tobacco Return – TT101R**.

Instructions for Completing Raw Leaf Tobacco Received/Returned for Processing Schedule – 11R

Complete this schedule only if you received/returned raw leaf tobacco for processing, that you did not own during the reporting period covered by your return.

Customer Name - For each shipment of raw leaf tobacco received or returned for processing and which you were not the owner, enter the full name of the customer.

Invoice Number - Enter the invoice number for each shipment of raw leaf tobacco received or returned for processing and which you were not the owner.

Date Received - Enter the date the raw leaf tobacco was received from the customer.

Quantity Received - Enter the quantity of raw leaf tobacco received in kilograms (kg) by product type (flue-cured, non flue-cured).

Date Returned - Enter the date the raw leaf tobacco was returned to the customer.

Quantity Returned - Enter the quantity of raw leaf tobacco returned to the customer in kilograms (kg) by product type (flue-cured, non flue-cured).

Total Quantities - Add the quantities in kilograms (kg) of flue-cured and non flue-cured raw leaf tobacco received from and/or returned to the owner separately. Transfer the total quantities of each column to the applicable columns on **Line 5 and/or Line 10** of the **Raw Leaf Tobacco Return – TT101R**.

Instructions for Completing Raw Leaf Tobacco Adjustment Schedule - 15R

Complete this schedule only if you are making an adjustment to your raw leaf tobacco inventory on the **Raw Leaf Tobacco Return – TT101R** during the reporting period covered by the return.

Adjustment Reason - Explain the reason for the adjustment to your inventory. Examples include weight variances, destruction due to infestation, rot, or loss due to fire, theft etc. Include details such as the date of destruction or loss. Include supporting documentation such as copies of any police report, Fire Marshal's report, insurance claim or report, etc.

Quantity - For each adjustment to your inventory, enter the quantity in kilograms (kg) of flue-cured and/or non flue-cured raw leaf tobacco.

Total Adjustment - Add the quantities in kilograms (kg) of flue-cured and non flue-cured raw leaf tobacco for which an adjustment was made. Transfer the total quantities to **Line 12** of the **Raw Leaf Tobacco Return – TT101R**.

Instructions for Completing Raw Leaf Tobacco Return - TT101R

Complete this return if you are registered as any one of the following: a producer, processor, dealer, importer or exporter of raw leaf tobacco.

Inventory Reconciliation - Available

Line 1 - Opening Inventory in Ontario

For each type of raw leaf tobacco, enter the inventory on hand, in kilograms (kg), at the beginning of the reporting period. In the third column (total kg) include the sum of both types of raw leaf tobacco, if applicable. The opening inventory you report must equal the closing inventory you reported in the prior reporting period.

Line 2 - Raw Leaf Tobacco Baled or Packaged (Produced) in Ontario

For each type of raw leaf tobacco, enter the weight, in kilograms (kg), of raw leaf tobacco produced during the reporting period. This means raw leaf tobacco that you have baled or packaged during the reporting period.

Line 3 - Raw Leaf Tobacco Purchased in Ontario

If you purchased raw leaf tobacco in Ontario during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco purchased in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 10R for the same period.

Line 4 - Raw Leaf Tobacco Imported

If you imported raw leaf tobacco into Ontario during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco imported in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 7R/8R/103R for the same period.

Line 5 - Raw Leaf Tobacco for Processing

If you received raw leaf tobacco in Ontario during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco received in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 11R for the same period.

Line 6 - Total Available

For each type of raw leaf tobacco including the 'total' column, add the values in weight from rows 1 through 5. Include these values in the appropriate column on row 6.

Inventory Reconciliation - Distribution

Line 7 - Distribution

Line 8 - Raw Leaf Tobacco Sold in Ontario

If you sold raw leaf tobacco in Ontario during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco sold in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 10R for the same period.

Line 9 - Raw Leaf Tobacco Exported

If you exported raw leaf tobacco out of Ontario during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco exported in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 7R/8R/103R for the same period.

Line 10 - Raw Leaf Tobacco Returned

If you returned raw leaf tobacco to a customer after processing it during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco returned in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 11R for the same period.

Line 11 - Total Distribution

For each type of raw leaf tobacco including the 'total' column, add the values in weight, in kilograms (kg), from rows 8 through 10. Include these values in the appropriate column on row 11.

Line 12 - Adjustment

If you needed to adjust your inventory of raw leaf tobacco during the reporting period, include the adjustment total, in kilograms (kg), for each type of raw leaf tobacco. The totals you report on the return should equal the totals you have reported on Schedule 15R for the same period.

Line 13 - Closing Inventory

To calculate the closing inventory for the reporting period, subtract totals in row 11 from totals in row 6, then add or subtract totals in row 12.

Certification

The return must be signed and dated by an authorized signing officer. The information contained in the return must, to the best of the knowledge of the authorized signing officers, be true, correct and complete.

The name and title of the person signing the return must be printed legibly in the space provided. If the return is signed by a third party (such as your accountant or solicitor), the Ministry of Finance needs your authorization for the third party to represent you.

A properly completed **Authorizing or Cancelling a Representative** form must be completed and returned to the Ministry of Finance in advance of filing the return. Forms are available on the ministry's website ontario.ca/finance or by calling toll-free 1-866-668-8297 (TTY toll-free 1-800-263-7776).

Instructions for Completing Raw Leaf Tobacco Schedule - 101R

Complete this schedule if you are registered as a manufacturer of tobacco products and you purchase or receive raw leaf tobacco.

Inventory Reconciliation - Available

Line 1 - Opening Inventory in Ontario

For each type of raw leaf tobacco, enter the inventory on hand, in kilograms (kg), at the beginning of the reporting period. In the third column (total kg) include the sum of both types of raw leaf tobacco, if applicable. The opening inventory you report must equal the closing inventory you reported in the prior reporting period.

Line 2 - Raw Leaf Tobacco Baled or Packaged (Produced) in Ontario

For each type of raw leaf tobacco, enter the weight, in kilograms (kg), of raw leaf tobacco produced during the reporting period. This means raw leaf tobacco that you have baled during the reporting period.

Line 3 - Raw Leaf Tobacco Purchased in Ontario

If you purchased raw leaf tobacco in Ontario during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco purchased in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 10R for the same period.

Line 4 - Raw Leaf Tobacco Imported

If you imported raw leaf tobacco into Ontario during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco imported in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 7R/8R/103R for the same period.

Line 5 - Raw Leaf Tobacco for Processing

If you received raw leaf tobacco in Ontario during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco received in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 11R for the same period.

Line 6 - Total Available

For each type of raw leaf tobacco including the 'total' column, add the values in weight, in kilograms (kg), from rows 1 through 5. Include these values in the appropriate column on row 6.

Inventory Reconciliation - Distribution

Line 7 - Raw Leaf Tobacco Used in Manufacturing

For each type of raw leaf tobacco, include the weight, in kilograms (kg), used in manufacturing tobacco products during the reporting period.

Line 8 - Raw Leaf Tobacco Sold in Ontario

If you sold raw leaf tobacco in Ontario during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco sold in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 10R for the same period.

Line 9 - Raw Leaf Tobacco Exported

If you exported raw leaf tobacco out of Ontario during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco exported in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 7R/8R/103R for the same period.

Line 10 - Raw Leaf Tobacco Returned

If you returned raw leaf tobacco to a customer after processing it during the reporting period, enter the weight, in kilograms (kg), of each type of raw leaf tobacco returned in the applicable columns. The totals you report on the return should equal the totals you have reported on Schedule 11R for the same period.

Line 11 - Total Distribution

For each type of raw leaf tobacco including the 'total' column, add the values in weight from rows 7 through 10. Include these values in the appropriate column on row 11.

Line 12 - Adjustment

If you needed to adjust your inventory of raw leaf tobacco during the reporting period, include the adjustment total, in kilograms (kg), for each type of raw leaf tobacco. The totals you report on the return should equal the totals you have reported on Schedule 15R for the same period.

Line 13 - Closing Inventory

To calculate the closing inventory for the reporting period, subtract totals in row 11 from totals in row 6, then add or subtract totals in row 12.

Summary of Raw Leaf Tobacco Reporting Responsibilities

Registrant Activity	Return	Schedules	Filing Frequency	Due Date
Producer	TT101R	4R - RLT owned at start/end of quarter (including RLT not in your possession) 10R - RLT produced, sold 15R - RLT lost, stolen, damaged or destroyed	Quarterly if producer's only activity is selling (periods starting Jan1, Apr1, Jul1, Oct1) – no quarterly report required if in a quarter, producer does not cure, keep for sale in Ontario or sell any raw leaf tobacco (advance written notice to Minister of Finance required from producer) or Monthly (if producer also processes, imports, exports, or manufactures tobacco products)	Quarterly – 10th day of the month following the quarter (e.g. April – June return due July 10) Monthly - 10th day of the month following the return month (e.g. May return due June 10)
Dealer	TT101R	4R - RLT owned at start/end of quarter (including RLT not in your possession) 10R - RLT produced, sold 15R - RLT lost, stolen, damaged or destroyed	Monthly	10th day of the month following the return month (e.g. May return due June 10)
Processor	TT101R	4R - RLT owned at start/end of quarter (including RLT not in your possession) 10R - RLT produced, sold 11R – RLT received/returned for processing 15R - RLT lost, stolen, damaged or destroyed	Monthly	10th day of the month following the return month (e.g. May return due June 10)
Importer	TT101R	4R - RLT owned at start/end of quarter (including RLT not in your possession) 7R/8R/103R - RLT imported/exported 15R - RLT lost, stolen, damaged or destroyed	Monthly	10th day of the month following the return month (e.g. May return due June 10)
Exporter	TT101R	4R - RLT owned at start/end of quarter (including RLT not in your possession) 7R/8R/103R - RLT imported/exported 15R - RLT lost, stolen, damaged or destroyed	Monthly	10th day of the month following the return month (e.g. May return due June 10)
Inter-jurisdictional Transporter	TT103		Monthly	10th day of the month following the return month (e.g. May return due June 10)
Manufacturer of Tobacco Products		101R 4R - RLT owned at start/end of quarter (including RLT not in your possession) 7R/8R/103R - RLT imported/exported 11R – RLT received/returned for processing 15R - RLT lost, stolen, damaged or destroyed	Monthly	10th day of the month following the return month (e.g. May return due June 10)