

Information Bulletin

TT-3

Issued: September 2024

THE TOBACCO TAX ACT, 1998

TOBACCO TAX MEMO

This bulletin outlines reporting requirements for tobacco tax memo monthly filers.

Changes to this bulletin are indicated by a (I) in the left margin.

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A. INTRODUCTION

Tax Memo Filers

A tax memo filer is a licensed supplier that has a tobacco tax licence in Saskatchewan and that sells tobacco products to a supplier within the province without collecting and remitting tax.

Tax memo filers must submit a tax memo monthly. The purchasing licence holders identified on the memos are then provided a tax memo report that lists all tobacco products they purchased from other licensed suppliers. The purchasing licence holder uses the tax memos as a reference when completing their monthly tobacco tax return.

B. MEMO FILE SUBMISSION

Tax memos are submitted by uploading an electronic tax memo file directly through the Saskatchewan eTax Service (SETS). SETS uses an Extensible Markup Language (XML) file format standard. This bulletin provides the field definitions, file format, and additional instructions necessary to assist tax memo filers with the creation of their own tax memo files to be uploaded into SETS. A sample tax memo file is provided in Appendix A of this bulletin. **New registrants must contact the ministry to obtain the XML schema and perform initial testing.**

Tax memo filers must conduct internal testing of the XML file prior to submitting to SETS. Tax memo filers must ensure that the files have been formatted correctly and validate the data prior to submitting the data to SETS. To validate your XML file prior to uploading, use an appropriate XML Editor.

Tax memos must be submitted monthly by the 7th of the month following the reporting period. Failure to submit the memo on time will result in incomplete sales information being provided to purchasing licence holders. Failing to file the memo on time or submitting the memo in the incorrect format may be subject to a penalty. Please refer to Information Bulletin [GENERAL-1, Penalty and Interest Charges](#) for more information on penalties that may apply.

Tax memo filers can only submit one file per month. If a tax memo file is submitted that contains errors and a new file must be sent, please contact the Ministry of Finance at 1-800-667-6102 or by email at sasktaxinfo@gov.sk.ca prior to resubmitting a new file. Failure to do so will result in the original file being used.

C. FIELD DESCRIPTIONS

The following field appears at the beginning of the XML document.

Field	Field Name	Required	Field Validations
File Generation Date	FileGenerationDate	Y	The date the file was generated. Format must be YYYY-MM-DDTHH:MM:SS

Collector Information

Field	Field Name	Required	Field Validations
Collector Code	CollectorCode	Y	The Tobacco Tax Account number of the purchaser. Contact the ministry if you are unable to obtain this number from the customer.

Invoice Information

Field	Field Name	Required	Field Validations
Shipping Name	ShippingName	N	Name of the store the product is being shipped to. Free format field, maximum of 70 characters.
Shipping Address	ShippingAddress	N	The address product was shipped to. Free format field, maximum of 70 characters.
Shipping City	ShippingCity	N	The city product was shipped to. Free format field, maximum 35 characters.
Shipping Province	ShippingProvince	N	The province the product was shipped to. Predefined list. See Province Codes in Appendix B.

Shipping Postal Code	ShippingPostal	N	The postal code the product was shipped to. The field must follow the format of A#A#A# where A is an uppercase letter. Maximum of 6 characters.
Invoice Number	InvoiceNumber	Y	Maximum of 15 characters.
Invoice Date	InvoiceDate	Y	Date of the invoice. Format must be YYYY-MM-DD
Shipping Date	ShippingDate	N	Date product was shipped to the tobacco wholesaler. Format must be YYYY-MM-DD
Cigarettes (by stick) Unmarked	CigarettesUnmarked	N	Number of unmarked cigarette sticks shipped to the wholesaler. Maximum of 9 digits. Can be a positive or negative value.
Cigarettes (by stick) Marked	CigarettesMarked	N	Number of Saskatchewan marked cigarette sticks shipped to the collector. Maximum of 9 digits. Can be a positive or negative value.
Tobacco Sticks (by stick) Unmarked	TobaccoSticksUnmarked	N	Number of unmarked tobacco sticks shipped to the collector. Maximum of 9 digits. Can be a positive or negative value.
Tobacco Sticks (by stick) Marked	TobaccoSticksMarked	N	Number of Saskatchewan marked tobacco sticks shipped to the collector. Maximum of 9 digits. Can be a positive or negative value.
Fine Cut (grams) Unmarked	FineCutUnmarked	N	Grams of unmarked fine cut shipped to the collector. Maximum of 9 digits before decimal and 2 digits after decimal. Can be a positive or negative value.
Fine Cut (grams) Marked	FineCutMarked	N	Grams of Saskatchewan marked fine cut shipped to the collector. Maximum of 9 digits before decimal and 2 digits after decimal. Can be a positive or negative value.
Pipe Tobacco (grams)	PipeTobacco	N	Grams of pipe tobacco shipped to the collector. Maximum of 9 digits before decimal and 2 digits after decimal. Can be a positive or negative value.
Cigars (individual)	Cigars	N	Number of cigars shipped to the collector. Maximum of 9 digits. Can be a positive or negative value.
Heated Tobacco Products (units)	HeatedTobaccoProducts	N	Units of heated tobacco products shipped to the collector. Maximum of 9 digits. Can be a positive or negative value.

Smokeless (grams)	Smokeless	N	Grams of smokeless shipped to the collector. Maximum of 9 digits before decimal and 2 digits after decimal. Can be a positive or negative value.
Tax Memo Amount (\$)	TotalAmount	N	Total amount of tax memo by invoice. Maximum of 9 digits before decimal and 2 digits after decimal. Maximum value of 999,999,999.99. Can be a positive or negative value. The Tax Memo Amount or the Tax Amount Collected must be greater than or less than zero. Only one of Tax Memo Amount and Tax Amount Collected may have a value that is greater or less than zero.
Tax Amount Collected (\$)	Collected Amount	N	Amount of taxes collected by invoice. Maximum of 9 digits before decimal and 2 digits after decimal. Maximum value of 999,999,999.99. Can be a positive or negative value. The Tax Memo Amount or the Tax Amount Collected must be greater than or less than zero. Only one of Tax Memo Amount and Tax Amount Collected may have a value that is greater or less than zero.

Note: At least one of the product fields (Cigarettes Unmarked, Cigarettes Marked, Tobacco Sticks Unmarked, Tobacco Sticks Marked, Fine Cut Unmarked, Fine Cut Marked, Pipe Tobacco, Cigars, Heated Tobacco Products, Smokeless) must have a value greater or less than zero.

D. XML RULES

The following characters cannot be used in the tax memo XML file unless they appear in the correct XML character format shown below.

Character	Acceptable XMLCharacter Format
&	&
“	"
‘	'
<	<
>	>

The file name must end with an .xml extension. If the file does not have an .xml extension, it cannot be uploaded in SETS. There are no other naming restrictions.

E. TAX TIPS LINE

When a business or individual does not comply with provincial tax legislation, businesses face unfair competition and a burden is placed on all taxpayers who do comply. It causes significant loss in the revenue available to fund services such as health, education and other important government programs.

Tax Tips Line provides an anonymous, fully confidential way for the public to report businesses or individuals who are participating in tax fraud. If you suspect that a business or individual is being dishonest with their provincial taxes or is misrepresenting their activities to reduce their taxes, you can report them using Tax Tips Line.

Please visit our website at www.sets.saskatchewan.ca to find out more regarding types of tax fraud and the information to report, if possible.

Tax Tips Line is specifically and solely for information related to provincial tax compliance. Any unrelated inquiries or information will not be addressed by the Tax Tips Line and should be directed to the appropriate organization.

How to Report:

- 1) Toll-free 1-833-334-8477
- 2) Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6
- 3) [Online Form Submission](#)

F. SASKATCHEWAN eTAX SERVICES (SETS)

Finance has made it possible to report and remit tax electronically through a secure, fast, easy and convenient online self-service portal. Several services are currently available to businesses through SETS:

- Register for secure, self-managed access to all your tax accounts.
- Apply for a new tax account.
- File and pay returns and amend previously filed returns.
- Make payments on account, including post-dated payments.
- View account balance and statement information.
- Authorize employees or accountants to file on your behalf.
- Receive notifications by email when a tax return should be filed. This replaces the paper forms usually sent in the mail.
- Submit a service request to update the mailing address or add a new business location.
- Submit a service request to receive tax information, interpretations or rulings related to your specific business activities.

- View and download up-to-date tax information promptly.
- Subscribe to receive email notifications when new and revised tax publications are available.

FOR FURTHER INFORMATION

Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6

Telephone: Toll Free 1-800-667-6102
Regina 306-787-6645

Email: sasktaxinfo@gov.sk.ca

Internet: Tax bulletins, forms and information are available at saskatchewan.ca/business-taxes.

To receive automatic email notification when this or any other bulletin is revised, go to sets.saskatchewan.ca/subscribe.

To provide feedback or suggest changes to this bulletin, please complete a [Bulletin Survey](#).

Government website: Saskatchewan.ca

APPENDIX A

XML Sample File

```
<?xml version="1.0" encoding="UTF-8"?>
<TaxMemo>
  <FileGenerationDate>2014-01-30T10:37:43</FileGenerationDate>
  <Collector>
    <CollectorCode>1111111</CollectorCode>
    <Invoice>
      <ShippingAddress>123 ABC Street</ShippingAddress>
      <ShippingCity>Saskatoon</ShippingCity>
      <ShippingProvince>SK</ShippingProvince>
      <ShippingPostal>S1S1S19</ShippingPostal>
      <InvoiceNumber>CFG1234</InvoiceNumber>
      <InvoiceDate>2023-10-01</InvoiceDate>
      <ShippingDate>2023-10-05</ShippingDate>
      <CigarettesMarked>1000</CigarettesMarked>
      <TobaccoSticksUnmarked>200</TobaccoSticksUnmarked>
      <FineCutMarked>10</FineCutMarked>
      <Cigars>100</Cigars>
      <HeatedTobaccoProducts>100</HeatedTobaccoProducts>
      <Smokeless>34000</Smokeless>
      <TotalAmount>12323.3</TotalAmount>
    </Invoice>
    <Invoice>
      <ShippingAddress>45 ABC Avenue</ShippingAddress>
      <ShippingCity>Regina</ShippingCity>
      <ShippingProvince>SK</ShippingProvince>
      <ShippingPostal>S1S1S1</ShippingPostal>
      <InvoiceNumber>CFG1567</InvoiceNumber>
      <InvoiceDate>2023-10-02</InvoiceDate>
      <ShippingDate>2023-10-12</ShippingDate>
      <CigarettesMarked>200</CigarettesMarked>
      <TobaccoSticksMarked>1200</TobaccoSticksMarked>
      <FineCutMarked>2</FineCutMarked>
      <Cigars>500</Cigars>
      <HeatedTobaccoProducts>5000</HeatedTobaccoProducts>
      <Smokeless>5000</Smokeless>
      <TotalAmount>3521.7</TotalAmount>
    </Invoice>
  </Collector>
  <Collector>
    <CollectorCode>9999999</CollectorCode>
    <Invoice>
      <ShippingName>Branch A</ShippingName>
      <ShippingAddress>891 ABC Street</ShippingAddress>
```

```
<ShippingCity>Yorkton</ShippingCity>
<ShippingProvince>SK</ShippingProvince>
<ShippingPostal>S1S1S1</ShippingPostal>
<InvoiceNumber>12345</InvoiceNumber>
<InvoiceDate>2023-10-08</InvoiceDate>
<ShippingDate>2023-10-15</ShippingDate>
<CigarettesUnmarked>500</CigarettesUnmarked>
<CigarettesMarked>82000</CigarettesMarked>
<TobaccoSticksUnmarked>100</TobaccoSticksUnmarked>
<TobaccoSticksMarked>2300</TobaccoSticksMarked>
<FineCutUnmarked>1500</FineCutUnmarked>
<FineCutMarked>3000</FineCutMarked>
<PipeTobacco>25</PipeTobacco>
<Cigars>10</Cigars>
<HeatedTobaccoProducts>0</HeatedTobaccoProducts>
<Smokeless>200</Smokeless>
<TotalAmount>25334.75</TotalAmount>
</Invoice>
<Invoice>
  <ShippingName>Branch B</ShippingName>
  <ShippingAddress>25 ABC Crescent</ShippingAddress>
  <ShippingCity>Lloydminster</ShippingCity>
  <ShippingProvince>SK</ShippingProvince>
  <ShippingPostal>S1S1S1</ShippingPostal>
  <InvoiceNumber>23456</InvoiceNumber>
  <InvoiceDate>2023-10-10</InvoiceDate>
  <ShippingDate>2023-10-18</ShippingDate>
  <CigarettesUnmarked>20</CigarettesUnmarked>
  <CigarettesMarked>102300</CigarettesMarked>
  <TobaccoSticksUnmarked>15</TobaccoSticksUnmarked>
  <TobaccoSticksMarked>200</TobaccoSticksMarked>
  <FineCutUnmarked>20</FineCutUnmarked>
  <FineCutMarked>400</FineCutMarked>
  <PipeTobacco>125</PipeTobacco>
  <Cigars>8</Cigars>
  <HeatedTobaccoProducts>1000</HeatedTobaccoProducts>
  <Smokeless>600</Smokeless>
  <TotalAmount>30657.90</TotalAmount>
</Invoice>
<Invoice>
  <ShippingName>Branch C</ShippingName>
  <ShippingAddress>891 ABC Avenue</ShippingAddress>
  <ShippingCity>Melville</ShippingCity>
  <ShippingProvince>SK</ShippingProvince>
  <ShippingPostal>S1S1S1</ShippingPostal>
  <InvoiceNumber>78950</InvoiceNumber>
  <InvoiceDate>2023-10-21</InvoiceDate>
  <ShippingDate>2023-10-25</ShippingDate>
```



```
<CigarettesMarked>52000</CigarettesMarked>
<TotalAmount>15080.00</TotalAmount>
</Invoice>
</Collector>
<Collector>
  <CollectorCode>JOC01</CollectorCode>
  <Invoice>
    <ShippingAddress>23 ABC Avenue</ShippingAddress>
    <ShippingCity>Saskatoon</ShippingCity>
    <ShippingProvince>SK</ShippingProvince>
    <ShippingPostal>S1S1S1</ShippingPostal>
    <InvoiceNumber>R1234</InvoiceNumber>
    <InvoiceDate>2023-10-05</InvoiceDate>
    <ShippingDate>2023-10-21</ShippingDate>
    <CigarettesMarked>20000</CigarettesMarked>
    <FineCutMarked>2000</FineCutMarked>
    <Cigars>12</Cigars>
    <HeatedTobaccoProducts>200</HeatedTobaccoProducts>
    <CollectedAmount>6603.60</CollectedAmount>
  </Invoice>
</Collector>
</TaxMemo>
```

APPENDIX B

Province Codes

Province Code	Province / Territory
AB	ALBERTA
BC	BRITISH COLUMBIA
MB	MANITOBA
NB	NEW BRUNSWICK
NL	NEWFOUNDLAND AND LABRADOR
NS	NOVA SCOTIA
NT	NORTHWEST TERRITORIES
NU	NUNAVUT
ON	ONTARIO
PE	PRINCE EDWARD ISLAND
QC	QUEBEC
SK	SASKATCHEWAN
YT	YUKON