

Calculation of the Rebate of the Specific Tax on Alcoholic Beverages and the Tobacco Tax

(for a foreign representative, diplomatic mission, consular post, office of a political division of a foreign state or international organization)

This form must be filed by any diplomatic mission, consular post, office of a political division of a foreign state or international organization that is prescribed by regulation and that wishes to claim a rebate of the specific tax on alcoholic beverages or the tobacco tax. It must also be filed by a foreign representative or official of any of the above-mentioned organizations, as well as, in certain cases, by the spouse or family members of such a representative or official, if so prescribed by regulation. It must be filed along with the *Application for a Rebate of Taxes and Duties for a Foreign Representative, Diplomatic Mission, Consular Post, Office of a Political Division of a Foreign State, International Organization or Visiting Forces Unit* (form FP-2498-V).

Identification number (if applicable) GST account number (if applicable) **R T** Date of birth (if applicable)

Last name and first name of the individual or name of the organization

Period covered by the application: from to

1 Rebate of the specific tax on alcoholic beverages and the tobacco tax

1.1 Rebate of the specific tax on alcoholic beverages

	Number of litres	Rate per litre ¹	Tax paid
Beer	<input type="text"/>	\$0.63	<input type="text"/> 1
Alcoholic beverages other than beer	<input type="text"/>	\$1.40	<input type="text"/> 2
Add lines 1 and 2.	Rebate of the specific tax on alcoholic beverages =		<input type="text"/> 3

1.2 Rebate of the tobacco tax

An individual who is a member of a diplomatic mission, consular post or office of a political division of a foreign state or who is an employee or official of an international governmental organization cannot claim a rebate of the tobacco tax. For more information, consult the publication *Tax Rebate for Foreign Representations* (IN-249-V) at revenuquebec.ca.

	Rate per unit ²	Tax paid
Number of cigars (the <i>ad valorem</i> tax rate is 80% of the taxable price)	<input type="text"/>	<input type="text"/> 4
Number of cigarettes	<input type="text"/>	<input type="text"/> 5
Number of grams of loose tobacco	<input type="text"/>	<input type="text"/> 6
Number of grams of leaf tobacco (whole or in pieces)	<input type="text"/>	<input type="text"/> 7
Number of grams or sticks of all other pre-rolled tobacco products ³	<input type="text"/>	<input type="text"/> 8
Other tobacco products	<input type="text"/>	<input type="text"/> 9
Add lines 4 through 9.	Rebate of the tobacco tax =	
		<input type="text"/> 10

Add lines 3 and 10. Carry the total to line 7 of form FP-2498-V.

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- The rate per litre may be different for alcoholic beverages produced by brewers or small-scale producers to which a reduction in the specific tax applies or for alcoholic beverages purchased before August 1, 2014. In these cases, we will calculate the rebate based on the information shown on the invoices provided.
- For the tax rates applicable to various tobacco products, consult the *Tobacco Tax Rate Table* (TA-1-V) on our website.
- The tobacco tax applicable to any other pre-rolled tobacco product is calculated based on either the number of grams of tobacco or the number of sticks, according to the established rate. The tax is the higher of the two results.

