

Liquor Consumption Tax

Casual Return

Ministry of Finance
Revenue Division
PO Box 200
Regina, SK S4P 2Z6
Toll Free 1-800-667-6102
Regina (306)787-9644
SaskTaxInfo@gov.sk.ca

PART A: TAX CLIENT INFORMATION

Business Name (if applicable)

Federal Business Number

Last Name

First Name

Middle Name

Address

City

Province

Postal Code

PART B: REPORTING INFORMATION

Filing Period (YYYYMMDD):

to (YYYYMMDD):

Details of Liquor Consumption Tax (LCT) Reported (Please Print):

1. Total Taxable Value

Total liquor purchases on which SK LCT is payable.

2. Total Tax Payable

Total LCT payable.

3. Remittance Enclosed.

Make payment payable to the Minister of Finance

PART D: CERTIFICATION

I certify that the information contained herein is to the best of my knowledge accurate.

- Penalty and interest will be applied to returns and payments that do not meet the remittance requirements as outlined in [Information Bulletin GENERAL 1, Penalty and Interest Provisions.](#)

Name (Please Print)

Telephone Number

Signature

Date

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Casual Return Instructions

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Use the Liquor Consumption Tax (LCT) return to calculate, report, and remit LCT payable on liquor imported into Saskatchewan. The completed return also provides you a record of your calculations.

To obtain a copy of the return form, see: [Liquor Consumption Tax Casual Return Form](#).

Who Must Complete the Return

Complete the LCT casual return if you imported liquor into Saskatchewan for your personal use, consumption, or disposal.

Personal Importation of Liquor

LCT applies to the full purchase price (excluding GST, refundable deposits and environmental handling charges).

Note: Liquor includes beer, wine, spirits, fermented and malt liquor, and any beverage that contains alcohol.

Tax Calculation Worksheet:

A	Purchase Price in Canadian Dollars	\$
B	Deposit/environmental handling charges	\$
C	Total Taxable Value (A-B) to Box 1 of Casual Return	\$
D	Tax Rate (10%)	X% LCT
J	Total Tax Owning (C x D) to Box 2 of Casual Return	\$

Example:

The total purchase price of liquor purchased online by an individual is **\$105**, including **\$5 GST**.

- Subtract GST: $\$105 - \$5 = \$100$
- 10% LCT applies to **\$100 less any refundable deposits and environmental charges**

Filing Your Return

Submit the completed return, payment, and a copy of your importation's documents and invoices to:

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