

**NOTICE TO FIRST NATIONS AND ON-RESERVE RETAILERS REGARDING  
TAX-EXEMPT PURCHASES OF FUEL AND TOBACCO PRODUCTS**

To purchase black-stock tobacco products or tax-exempt fuel, Status Indians must present their Certificate of Indian Status card at the time of purchase. Retailers are required to verify that the purchaser is eligible for tax exemptions.

Only black-stock tobacco products may be sold exempt of tax.

Only Status Indians are eligible to purchase or possess black-stock tobacco products.

Status Indians may only purchase tobacco and fuel tax free for their own use or authorized purposes and not for resale or distribution.

The unauthorized sale, purchase, or possession of black-stock tobacco products is an offence and will result in the tobacco being seized. In addition to being charged with an offence, a penalty may be imposed in the amount equal to three times the tax normally payable.

**FOR FURTHER INFORMATION**

<u>Write:</u>	Ministry of Finance Revenue Division PO Box 200 REGINA SK S4P 2Z6	<u>Telephone:</u>	Toll Free 1-800-667-6102 Regina 306-787-6645
		<u>Email:</u>	sasktaxinfo@gov.sk.ca

<u>In-Person:</u>	Ministry of Finance Revenue Division 2350 Albert St REGINA SK S4P 4A6	<u>Fax:</u>	306-787-9644
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Internet: Tax bulletins, forms and information are available [here](#).

Government website: <http://www.saskatchewan.ca/>