

Consumer Taxes

TAB. 2/R3 **Meaning of the Term “Pre-rolled Tobacco”**
Date of publication: **June 27, 2014**

Reference(s): *Tobacco Tax Act (CQLR, c. I-2), s. 8*

This version of bulletin TAB. 2 supersedes the version of September 28, 2007. However, the position set out in the bulletin remains the same. Only some style changes were made.

This bulletin explains the meaning of the term “pre-rolled tobacco” for purposes of the *Tobacco Tax Act* (TTA).

LEGISLATIVE PROVISION

1. Under section 8 of the TTA, every person must, at the time of a retail sale of tobacco in Québec, pay a tobacco consumer tax, at a rate indicated in that section. The rate varies according to the tobacco product sold by retail sale.

APPLICATION OF THE ACT

MEANING OF THE TERM “PRE-ROLLED TOBACCO”

2. The term “pre-rolled tobacco,” referred to in paragraph (d) of section 8 of the TTA, is not defined in that Act. However, Revenu Québec uses the following definition:

Any tobacco stick, roll of tobacco or other pre-rolled tobacco product designed for smoking, other than cigars and cigarettes, is considered “pre-rolled tobacco.” That term includes, in particular, portions of fine-cut tobacco in cylindrical form sold in a kit containing tubes, an assembler and cardboard cases. It also includes any tobacco stick, with a filter, to which the consumer must apply a filter cover so that the tobacco stick may be smoked.