



TOBACCO PRODUCTS BULLETIN 2016-06

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REVISED: NOVEMBER 3, 2022

TOBACCO PRODUCTS REPORTING, ACT 84 OF 2016

On July 13, 2016, Governor Tom Wolf signed into law Act 84 of 2016, amending the Tax Reform Code and imposing a Tobacco Products Tax.

The Pennsylvania tobacco products tax became effective for pipe tobacco, smokeless tobacco, and e-cigarette/e-cigarette products on October 1, 2016 and roll-your-own tobacco on December 14, 2016. See Tobacco Products Bulletins 16-04 and 16-05 for additional information regarding tax rates.

Tax Collection Requirements

Resident and non-resident manufacturers and wholesalers are required to charge, collect, and remit the tobacco products tax when selling to retailers and customers in Pennsylvania. Retailer licensees are required to remit the tobacco products tax for product received from licensed manufacturers or wholesalers who failed to charge, collect, and remit the tax.

Tobacco Products Tax Return Filing Requirements

Tobacco product manufacturers, wholesalers and, when applicable, retailers are required to collect and remit tobacco products tax. Licensees can only file tax returns electronically. There is no paper form to file and pay the tax. Licensed manufacturers and wholesalers must submit a monthly tobacco products tax return even for periods when no taxable sales were made.

Method for Filing Tobacco Products Tax Return and Payment via myPATH

Beginning November 30, 2022, licensees must file tax returns and make payments electronically using myPATH, the department's e-filing system for businesses. Licensees can also register their tobacco products tax account with myPATH at mvpath.pa.gov

Tobacco Products Tax Reporting Requirements

Tobacco product manufacturers, wholesalers, and retailers filing tax returns are also required to file monthly Tobacco Products Reports, applicable schedules, and roll-your-own (RYO) NPM Report (REV-1808). Licensed manufacturers and wholesalers must submit the monthly tobacco product report, applicable schedules, and monthly RYO NPM Report (REV-1808), even for periods when no taxable sales were made. Beginning November 30, 2022, the Tobacco Products Monthly report and applicable schedules must be submitted electronically via myPATH at mypath.pa.gov.

Filing deadlines

The monthly tax return, reports, and applicable schedules must be filed on or before the 20th of the month following the reporting month.

If you have any questions, visit the Online Customer Service Center at www.revenue.pa.gov.