

**Tax Information****Bulletin 5094**

Bulletin: 5094  
Date: March 15, 2012  
Subject: Notice to Retailers - New Tobacco Marking Regime for Nova Scotia

Nova Scotia's tobacco marking regime is changing from the current tear tape and paper stamps to a Nova Scotia marked federal excise stamp for tobacco. The new tobacco stamp will be mandatory on packages of cigarettes and packages of fine-cut tobacco manufactured or imported for the Nova Scotia tax paid market **on and after April 1, 2012**.

The new tobacco stamp indicates that Nova Scotia tax has been paid and the product was legally manufactured. It has state-of-the-art visible and hidden identifiers and security features similar to those found on Canadian banknotes. Law enforcement agencies, retailers, and consumers will be able to more easily identify counterfeit tobacco products.

The unique colour-shift ink is another visible security feature: it shifts from red to green when the excise stamp is tilted. The stamp also has hidden security features that only federal and provincial enforcement agencies can detect. It is securely manufactured by the Canadian Bank Note Company, Limited and SICPA Security Solutions Canada Corporation, and is distributed through a secure process administered by the Canada Revenue Agency.

As of April 1, 2012, inventories of packages of cigarettes and fine-cut tobacco that were in Nova Scotia and marked with Nova Scotia tear tape and paper stamp markings will remain valid until inventories of these older products are depleted.

