

Provincial Tax Commission

7N, Maritime Centre 1505 Barrington Street PO Box 1003 Halifax, Nova Scotia Canada B3J 2X1

902 424-7434 F

902 424-6538 T

taxcommission @novascotia.ca

Bulletin 5066

Tax Information

Bulletin:

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5066 R4

Subject Sale of Tobacco Products By Designated Retail Tobacco Vendors

Tobacco products sold to persons\individuals who have status under the *Indian Act* from designated retail vendors located on reserves require the federal peach colored stamp labeled "Canada Duty Paid". These tobacco products are to be sold only on reserves by designated retailers and only to persons\individuals who have status under the *Indian Act*.

Nova Scotia's tobacco marking regime is based on a Nova Scotia marked federal excise stamp for tobacco. The tobacco stamp is 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 stamp has a background colour of Pantone purple and the letters "NS" printed on it.

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