

Provincial Tax Commission

8S, Maritime Centre 1505 Barrington Street PO Box 1003 Halifax, Nova Scotia Canada B3J 2X1 902 424-6538 T 902 424-7434 F

taxcommission @novascotia.ca

Bulletin 5094

Tax Information

Bulletin:5094Date:March 15, 2012SubjectNotice 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.



Tax Information Bulletins are published by the Provincial Tax Commission for the sole purpose of providing information and to announce changes in the *Revenue Act or Sales Tax Act* and *Regulations*. Tax Information Bulletins do not replace the law found in the legislation or regulations. Bulletins are provided for reference purposes only. For official text, see the *Revenue Act or Sales Tax Act* and *Regulations*. Should you require further information, please contact us.