

Tax Information

Bulletin 5092

Bulletin: 5092 R1
Date: February 15, 2012
Subject: Notice to Tobacco Manufacturers, Tobacco Wholesalers, Tobacco Importers and Tear Tape Manufacturers- New Tobacco Markings for Nova Scotia

This bulletin contains information for tobacco manufacturers, wholesalers, importers and tear tape manufacturers.

Packages of cigarettes (including pre-portioned tobacco sticks) and packages of fine cut tobacco manufactured or imported for the Nova Scotia tax paid market on or after **April 1, 2012, must be stamped** with the new Nova Scotia tobacco stamp. The new Nova Scotia tobacco stamp will be a modified federal tobacco excise stamp with a background colour of Pantone purple and the letters "NS" printed on the stamp.

Nova Scotia tear tape will no longer be a valid marking for packages of cigarettes and packages of fine cut tobacco manufactured or imported for the Nova Scotia tax paid market on or after April 1, 2012.

Also, the letters "NS" will no longer be required to be printed or embossed in a visible location on the outside of a package of cigarettes.

Transition Issues

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

Tear tape manufacturers permits will expire effective April 1, 2012.

Imported Tobacco Products

Effective April 1, 2012, Nova Scotia is replacing its imported tobacco stamp with a Nova Scotia tobacco stamp. Imported tobacco products currently being stamped, require both a federal tobacco excise stamp and a Nova Scotia imported tobacco stamp. Any unused Nova Scotia imported tobacco stamps issued under the current tobacco marking regime must be returned before April 1, 2012.

As of April 1, 2012, only the new Nova Scotia tobacco stamp will be valid. On packages of cigarettes or packages of fine-cut tobacco that were in Nova Scotia prior to April 1, 2012, the Nova Scotia imported tobacco stamp will remain valid until inventories of these older products are depleted.

Obtaining the New Nova Scotia Tobacco Stamps

Nova Scotia tobacco stamps may be ordered from the Canada Revenue Agency (CRA) in the same manner as federal tobacco excise stamps are currently ordered.

Stamping of Cartons and Cases

There will be no change to the Nova Scotia stamping regime for cartons and cases of cigarettes or fine cut tobacco.

Record Keeping

Tobacco manufacturers, wholesalers and importers will be required to account for all tobacco stamps received. Books and records will have to be maintained to enable tobacco stamps to be accurately accounted for. An administrative penalty may be levied for unaccounted for Nova Scotia tobacco stamps in an amount equal to the value of the tax that would have been due on the quantity of tobacco indicated on the unaccounted stamps.

Sample of New Nova Scotia Stamp



For more information, contact: Tax Enquiries (902) 424-6538 or email taxcommission@novascotia.ca

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