

Tax Information

Bulletin 5066

Bulletin: 5066 R4
Date: August 21, 2013
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.