

TTN: 127

November 2011

## Notice to Tobacco Manufacturers and Tobacco Wholesalers New Tobacco Markings for Prince Edward Island

This notice is intended to provide tobacco manufacturers and wholesalers with information regarding the new tobacco markings for Prince Edward Island.

### Prince Edward Island uses Nova Scotia markings.

#### What's new?

The Prince Edward Island [Tobacco Tax Act](#) and [Regulations](#) have been amended to reflect changes made to the Nova Scotia tobacco marking requirements. As a result of the amendments, Nova Scotia marked tear tape will be replaced with Nova Scotia tobacco stamps.

Effective April 1, 2012, packages of cigarettes (including pre-portioned tobacco sticks) and packages of fine cut tobacco destined for the Prince Edward Island market that are currently marked with Nova Scotia marked tear tape will require a 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 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

For a limited transition period after April 1, 2012 (until inventories of the older products are depleted), the new Nova Scotia tobacco stamp or the federal tobacco excise stamp and the Nova Scotia tear tape may appear on tobacco products.

#### Imported Tobacco Products

Effective April 1, 2012, Nova Scotia is replacing its imported tobacco stamp with a Nova Scotia tobacco stamp.

Further information can be obtained from the Province of Nova Scotia by contacting Tax Enquiries (902) 424-6538.

## **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 stamping regime for cartons and cases of cigarettes or fine cut tobacco.

## **Record Keeping**

Tobacco manufacturers and wholesalers will be required to account for all tobacco stamps received. Books and records must be maintained to account accurately for all tobacco stamps issued. An administrative penalty may be levied for unaccounted 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.

## **Further Information:**

For copies of the [Tobacco Tax Act](#) and [Regulations](#), or the [Revenue Administration Act](#) and [Regulations](#) or for any inquiries regarding this Tobacco Tax Notice please contact:

Taxation and Property Records Division  
Finance, Energy and Municipal Affairs  
PO Box 1330  
Charlottetown, PE,  
C1A 7N1

Telephone: (902) 368-6577  
Fax: (902) 368-6164  
Email: [taxandland@gov.pe.ca](mailto:taxandland@gov.pe.ca)  
Web site: [www.taxandland.pe.ca](http://www.taxandland.pe.ca)

This notice is prepared for information purposes only, and should not be considered a substitute for the statutes. Should there be any conflict between the contents of this notice and the statutes, the statutes shall prevail.