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Tax Information

Bulletin 5033

Bulletin: 5033 R1

Date: June 5, 2009

Subject: NOTICE TO TOBACCO RETAIL VENDORS REVENUE ACT REGULATIONS

This Bulletin is to provide information in respect to the amount of tobacco products retail vendors of tobacco products may sell to the consumer and the amount of tobacco products a consumer may purchase or hold.

Quantities of Tobacco Products That May Be Purchased by a Consumer or Sold by a Retail Tobacco Vendor:

Retail vendors must note that the Regulations made pursuant to the Revenue Act state, in part, that no retail vendor shall sell tobacco to a consumer in a quantity greater than the quantities noted below and no consumer shall purchase, agree to purchase or hold tobacco in a quantity greater than the quantities noted below:

- (1) 1000 cigarettes; or
- (2) 5 cartons of cigarettes; or
- (3) a quantity greater than 1000 grams of fine cut or other tobacco or a combination of cigarettes, fine cut or other tobacco that exceeds 1000 grams.

"Tax Information Bulletins are published by the Program Management and Corporate Services Division 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 Act or regulations. Bulletins are provided for reference purposes only. For legislative approved text of provisions of the *Revenue Act or Sales Tax Act and Regulations*, see official volumes." **Should you require further information, please contact us.**
