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For more information concerning the history of these regulations, please see the [Table of Regulations](#).

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CHAPTER T-3.11
TOBACCO TAX ACT
GENERAL REGULATIONS

Pursuant to section 33 of the *Tobacco Tax Act* R.S.P.E.I. 1988, Cap. T-3.11, Council made the following regulations:

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| 1. In these regulations | Definitions |
| (a) "Act" means the <i>Tobacco Tax Act</i> R.S.P.E.I 1988, Cap. T-3.11; | Act |
| (b) "carton" means a container in the form of wrapper or paperboard box in which 15 or fewer packages of cigarettes are packed or in which 200 or fewer pre-proportioned tobacco sticks are packed; | carton |
| (c) "case" means a container in which | case |
| (i) 25 or more cartons of cigarettes are packed, | |
| (ii) 20 or more kits of pre-proportioned tobacco sticks are packed, | |
| or | |
| (iii) 10 or more packages of fine-cut are packed; | |
| (d) "cigarettes" includes pre-proportioned tobacco sticks; | cigarettes |
| (e) "package of cigarettes" means a container in which no fewer than 20 cigarettes and no more than 30 cigarettes are packed. (EC147/08) | package of cigarettes |
| 2. No person shall give to any other person tobacco as a premium or prize or otherwise unless the tax has been paid on the retail value of such tobacco. (EC147/08) | Tobacco as a prize |
| 3. (1) A manufacturer shall not sell or offer to sell unmarked tobacco to a licensed wholesale vendor unless the licensed wholesale vendor is the holder of a valid marking permit. | Manufacturers - restrictions on sales of unmarked tobacco |
| (2) On or before the fifteenth day of each month, every manufacturer who sells tobacco shall deliver a return to the Minister in a form approved by the Minister in respect of the production, purchases, sales and distribution of tobacco by the manufacturer during the immediately preceding calendar month that shows | Returns from Manufacturers |
| (a) the amount of marked cigarettes with the indicium "NOVA SCOTIA-NOUVELLE ECOSSE", | |
| (i) that the manufacturer is in possession of at the beginning of the month, | |
| (ii) that the manufacturer has manufactured, produced, imported or otherwise acquired during the month, and | |

(iii) that the manufacturer is in possession of at the end of the month;

(b) total shipments and transfers of marked tobacco with the indicium “NOVA SCOTIA-NOUVELLE ECOSSE” into the Province of Prince Edward Island according to recipient wholesale vendor;

(c) total shipments and transfers of unmarked tobacco into the Province of Prince Edward Island according to recipient wholesale vendor; and

(d) such other information or materials as the Commissioner may require. (EC147/08)

Marking packages
of cigarettes

4. (1) Every package of cigarettes that is intended to be sold in Prince Edward Island to a consumer who is required to pay tax under the Act shall be marked on the tear tape with an indicium that meets the following specifications:

(a) the indicium shall read “CANADA DUTY PAID-DROIT ACQUITTE-NOVA SCOTIA-NOUVELLE ECOSSE”;

(b) the width of the indicium shall not be less than 4.5 millimetres;

(c) the background colour of the indicium shall be Pantone Purple U, 100%;

(d) the colour of the text shall be in process black, 100%;

(e) the text shall be in Helvetica 8.

Marking packages
of fine-cut tobacco

(2) Every package of fine-cut tobacco that is intended to be sold in Prince Edward Island to a consumer who is required to pay tax under the Act shall be marked

(a) on the tear tape with an indicium that meets the following specifications:

(i) the indicium shall read “CANADA DUTY PAID-DROIT ACQUITTE-NOVA SCOTIA-NOUVELLE ECOSSE”,

(ii) the width of the indicium shall be not less than 4.5 millimetres,

(iii) the background colour of the indicium shall be Pantone Purple U, 100%,

(iv) the colour of the text shall be in process black, 100%,

(v) the text shall be in Helvetica 8; or

(b) on the stamp required under the Excise Act - (Canada), with an indicium that meets the following specifications:

(i) the indicium shall read “CANADA DUTY PAID-DROIT ACQUITTE-NOVA SCOTIA-NOUVELLE ECOSSE”,

(ii) the background colour of the indicium shall be Pantone Purple U, 100%,

(iii) the colour of the text shall be in process black, 100%,

(iv) the text shall be in Helvetica 8.

(3) Every carton that is intended to be sold in Prince Edward Island to a consumer who is required to pay tax under the Act shall be marked with an indicium that meets the following specifications: Marking cartons

- (a) the indicium shall read “NS-NE”;
- (b) the width of the indicium shall not be less than 2.9 centimetres;
- (c) the height of the indicium shall not be less than 1.4 centimetres;
- (d) the indicium shall be surrounded by a border that is a thickness of 1.5 point;
- (e) the background colour of the indicium shall be in Pantone Purple U, 100%;
- (f) the colour of the text and border shall be in process black, 100%;
- (g) the text shall be in Helvetica bold 10 upper case lettering.

(4) The indicium referred to in subsection (3) shall be affixed or imprinted, as the case requires, on each end sticker that seals the end flaps of the carton or, if the carton is a paperboard box, at each end of the box. *Idem*

(5) Every case that contains packages of cigarettes and cartons or packages of fine-cut tobacco that are marked or stamped in accordance with this section shall be marked by printing on the case the indicium “NS-NE”. Marking cases

(6) The letters “NS-NE” shall be printed on two sides of the case and shall meet the following specifications: *Idem*

- (a) the text shall be in block letters and 38.1 millimetres in height;
- (b) the colouring of the text shall be in process black, 100%. (EC147/08)