



PRINCE EDWARD ISLAND
ÎLE-DU-PRINCE-ÉDOUARD

TOBACCO TAX ACT GENERAL REGULATIONS

PLEASE NOTE

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This document is *not* the official version of these regulations. The regulations and the amendments printed in the *Royal Gazette* should be consulted on the Prince Edward Island Government web site to determine the authoritative text of these regulations.

For more information concerning the history of these regulations, please see the *Table of Regulations* on the Prince Edward Island Government web site (www.princeedwardisland.ca).

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TOBACCO TAX ACT
Chapter T-3.11

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:

1. Definitions

- (1) In these regulations
- (a) “**Act**” means the *Tobacco Tax Act* R.S.P.E.I 1988, Cap. T-3.11;
 - (b) “**carton**” means a container in the form of wrapper or paperboard box in which 15 or fewer packs of cigarettes are packed or in which 200 or fewer pre-proportioned tobacco sticks are packed;
 - (c) “**case**” means a container in which
 - (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 tobacco are packed;
 - (d) “**cigarettes**” includes pre-proportioned tobacco sticks;
 - (d.1) “**fine-cut tobacco**” means tobacco other than cigarettes, pre-portioned tobacco sticks, cigars, pipe, snuff, chew and unprocessed tobacco;
 - (e) “**pack of cigarettes**” means a container in which no fewer than 20 cigarettes and no more than 30 cigarettes are packed;
 - (f) “**pack of fine-cut tobacco**” means a container in which no more than 400 grams of fine-cut tobacco are packed.

Definitions for purposes of the Act and these regulations

- (2) For the purposes of the Act and these regulations,
- (a) “**marked**” means, in respect of a package, that a marking is affixed to or stamped, impressed, printed or marked on, or indented into, the package, for the purpose of indicating that the tax required to be paid under the Act has been paid, and “**mark**”, in respect of a package, has a corresponding meaning;
 - (b) “**tobacco marking**” means,
 - (i) in respect of a pack of cigarettes or a pack of fine-cut tobacco, a marking required by clause 4(a),
 - (ii) in respect of a carton, a marking comprised of the text required by clause 4(b) and that complies with subclauses (i) to (vi) of that clause, and

- (iii) in respect of a case, a marking comprised of the text required by clause 4(c) and that complies with subclauses (i) to (iii) of that clause. *(EC147/08; 516/11)*

2. Tobacco as a prize

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)*

3. Manufacturers - restrictions on sales of unmarked tobacco

- (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.

Returns from Manufacturers

- (2) Revoked by EC516/11. *(EC147/08; 516/11)*

4. Markings required for packages

For the purposes of the Act and these regulations, a package is marked in accordance with these regulations,

- (a) where the package that is a pack of cigarettes or pack of fine-cut tobacco, if the pack is marked with a marking comprised of an excise stamp, as defined under section 2 of the *Excise Act, 2001*(Canada), that
 - (i) includes the text “NS”, and
 - (ii) has a background colour of pantone purple;
- (b) where the package that is a carton, if the carton is marked 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, with a marking comprised of the text “NS-NÉ” that
 - (i) is in Helvetica bold minimum 10, upper case lettering,
 - (ii) is process black, 100% in colour,
 - (iii) has a width of not less than 2.9 centimetres,
 - (iv) has a height of not less than 1.4 centimetres,
 - (v) is surrounded by a border with the colour of process black, 100% and a thickness of 1.5 points, and
 - (vi) has a background colour of opaque pantone purple U, 100%;
- (c) where the package is a case, if the case is marked, with a marking comprised of the text “NS-NÉ” that
 - (i) is in block letters,
 - (ii) is process black, 100% in colour, and
 - (iii) has a height of 38.1 millimetres. *(EC147/08; 516/11)*

