



Service Nova Scotia
and Municipal Relations
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Our File Number:

August 17, 2011

Kevin Lacey
2000 Barrington Street
Suite 1302
Halifax, Nova Scotia B3J 3K1

Dear Mr. Lacey:

Thank you for your application and mandatory application fee (receipt attached) for access under the *Freedom of Information and Protection of Privacy Act* received at this office on July 19, 2011.

More specifically, your requested includes:

"Information on exempt purchases (sales) of tobacco on native reservations in Nova Scotia. Dates should include fiscal year ended from 2001 to 2010. Information should contain exempt tobacco volume (taxable units) and foreign tobacco tax revenue. (Please see page 78 in Overview of the Nova Scotia Tax System. Looking for Table 50 calculated just for tobacco sold on reservations".

You are entitled to the information requested and your application for access has been granted. Information granted pertaining to your application is enclosed. Please note that the analysis provided represents tax exempt tobacco sales to stores located on reserves in Nova Scotia and includes both cigarettes and other tobacco products. This data is sourced from the tobacco wholesalers sales data.

Please note your reference to Table 50 should be Table 58. Table 58 (on page 78) of Overview of the Nova Scotia Tax System includes tax exempt cigarettes only, exports and duty not paid, not just tobacco sold to reserves and excludes other tobacco products. Those numbers represent manufacturer shipment data of cigarettes only as opposed to wholesaler sales data which includes all tobacco products. The data provided is from the wholesalers' sales to on reserve retailers whereas the data from Table 58 represents only manufacturer shipment of cigarettes. Therefore, the data attached provides a more accurate representation of tobacco products sold on reserves. We have also provided the tobacco tax rates for the relevant time periods.

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You have the right to ask, within 60 days of being notified of this decision, for a review of the decision by a review officer. If you wish to ask for a review you must do so on Form 7, a copy of which is attached. This completed form is to be sent to: Review Officer, PO Box 181, Halifax, Nova Scotia, B3J 2M4.

If you have any questions, Kevin, you may contact me at the above address or by telephone at (902) 424-5494.

Sincerely,

Germaine Mombourquette

Attachments

SALES TO INDIAN BANDS ON RESERVE IN NOVA SCOTIA

Fiscal Year (1) Ended March 31	Quantity Of		Tax Value		
	Cigarettes (2) # of Sticks	Other (3) Grams	Cigarettes (4) \$	Other * (5) \$	Total (6) \$
2001	76,311,400	23,854,653	3,678,209	799,131	4,477,340
2002	80,960,375	26,551,442	5,902,445	1,389,372	7,291,817
2003	82,857,600	27,946,124	9,216,840	2,805,114	12,021,953
2004	86,605,200	30,289,191	11,275,997	3,555,951	14,831,948
2005	87,332,717	30,034,295	13,554,038	4,204,801	17,758,839
2006	86,101,205	29,937,263	13,362,907	4,191,217	17,554,124
2007	85,125,400	28,262,986	13,211,462	3,956,818	17,168,280
2008	88,041,400	26,869,676	14,544,439	4,030,451	18,574,891
2009	91,088,870	28,050,781	15,047,881	4,207,617	19,255,498
2010	94,398,160	31,112,083	19,134,507	5,833,516	24,968,023
TOTALS	500,168,497	168,612,968	56,990,435	16,945,586	73,936,021

Tax Rates	Cigarettes	Fine-Cut
Nov 06/99 - Apr 05/01	0.0482	0.0335
Apr 06/01 - Nov 01/01	0.0677	0.0471
Nov 02/01 - Apr 04/02	0.0802	0.0596
Apr 05/02 - Jan 08/03	0.1052	0.0949
Jan 09/03 - Mar 16/04	0.1302	0.1174
Mar 17/04 - Mar 23/07	0.1552	0.1400
Mar 24/07 - Jun 22/09	0.1652	0.1500
Jun 23/09 -	0.2152	0.2000
*	Calculated at the fine-cut rate	