



Service Nova Scotia
and Municipal Relations
FOIPOP Administrator

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Our File Number:

September 7, 2012

Kevin Lacey
2615 Fuller Terrace
Halifax, Nova Scotia B3K 3V8

Dear Mr. Lacey:

Thank you for your application and mandatory application fee (receipt attached) for access to information under the *Freedom of Information and Protection of Privacy Act* received at this office on August 20, 2012.

More specifically, your requested includes:

Information on exempt purchases (sales) of tobacco on native reserves in Nova Scotia. Dates should include fiscal years ending in 2001 to 2011 (if possible 2011-2012). Information should contain exempt tobacco volume (taxable units) and foreign tobacco tax revenue. (Please see page 78 in overview of the NS Tax system Table 58. Please also include the maximum allowable quota."

You are entitled to the information requested and your application for access has been granted. Information granted pertaining to your application is enclosed.

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

Nova Scotia Government Web Site
<http://www.gov.ns.ca>

EXEMPT TOBACCO SALES TO INDIAN BANDS ON RESERVES 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	29,918,301	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	94,398,180	31,112,083	19,134,507	5,833,516	24,968,023
2011	95,970,258	32,293,387	20,652,800	6,458,677	27,111,477
2012	98,434,600	32,787,240	21,183,126	6,557,448	27,740,574
TOTALS	1,053,227,185	347,618,231	160,764,650	47,990,114	208,754,764

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

MAXIMUM ALLOWABLE EXEMPT TOBACCO SALES TO INDIAN BANDS ON RESERVES 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	80,455,680	26,818,560	5,446,850	1,263,154	6,710,004
2002	86,772,400	28,906,533	6,326,059	1,512,020	7,838,079
2003	88,902,200	29,617,433	9,352,511	2,810,694	12,163,206
2004	90,126,000	30,027,000	11,734,405	3,525,170	15,259,575
2005	90,955,600	30,311,200	14,116,309	4,243,568	18,359,877
2006	92,326,600	30,781,200	14,329,088	4,203,344	18,532,432
2007	93,420,600	31,139,660	14,498,877	4,359,552	18,858,430
2008	95,444,200	31,756,930	15,767,382	4,763,540	20,530,921
2009	96,372,000	32,130,600	15,920,654	4,819,590	20,740,244
2010	97,984,800	32,672,360	19,876,199	6,130,762	26,006,961
2011	99,281,800	33,099,600	21,365,443	6,619,920	27,985,363
2012	101,260,200	33,744,465	21,791,195	6,748,893	28,540,088
TOTALS	1,113,302,080	371,005,541	170,524,973	51,000,208	221,525,181

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
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* Calculated at the fine-cut rate