

## Tax Information

## Bulletin 5108

Bulletin: 5108  
Date: June 24, 2020 (Effective September 15, 2020)  
Subject: **Notice of Amendments to the Revenue Act — Vaping Products Definition**

As recently announced, effective 12:01 am, September 15, 2020 there will be taxation on the sale of Vaping Products. On July 1, 2020 there will be new permit requirements for retail vendors and wholesale vendors of Vaping Products.

### What Are Vaping Products

Vaping Products are:

- Vaping devices
- Vaping substances
- Vaping packages

### Vaping Devices

A vaping device is a product or device containing an electronic or battery-powered heating element capable of vapourizing a vaping substance for inhalation. Most vaping devices consist of a mouthpiece, an electronic or battery-powered heating element, and a cartridge/container for vaping substances. Vaping devices may be single use or refillable. Vaping devices also include a component or part that can be used to build the vaping product or device.

Some examples of vaping devices are:

- Electronic cigarettes (e-cigarettes) and
- Electronic nicotine delivery systems (ENDS)
- E-hookahs
- Vape pens
- Pod systems
- Mods
- Tank systems
- IQOS and other hybrid devices
- Any other devices used to inhale vaping substances that are not currently taxed under Part III of the *Revenue Act*
- Any components or parts that can be used to build a vaping device

### Vaping Substance

A vaping substance is a solid or liquid that is designed for use in a vaping device and, when heated, produces a vapour. Vaping substances may or may not contain nicotine.

Vaping substances do not include a product that is subject to coordinated cannabis duty under the Coordinated Cannabis Taxation Agreement or that is a solid that is subject to tobacco tax under Part III of the *Revenue Act*.

### Vaping Package

A vaping device and a vaping substance bundled together in a package and sold to the consumer for a single price.

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