

Tax Information**Bulletin 5111**

Bulletin: 5111
Date: June 24, 2020 (Effective September 15, 2020)
Subject: **Notice of Amendments to the Revenue Act and Revenue Act Regulations—
Prohibitions on Vaping Products**

As recently announced, effective 12:01 am, September 15, 2020 there will be limitations on the possession, sale and transfer of Vaping Products.

Prohibitions

- No person shall be in possession of a vaping product
 - on which tax has not been paid, or
 - not purchased from a retail vendor who holds a valid retail vendor's permit, where the person in possession is a consumer.
- No retail vendor shall be in possession of a vaping product other than a vaping product purchased from a wholesale vendor who, at the time of purchase, held a wholesale vendor's permit that was in force at the time of purchase.
- No person shall transport a vaping product unless, at the time of transport, that person is in possession of a bill of lading, waybill or other document showing the origin and destination of the vaping product.
- No consumer shall purchase, agree to purchase or hold a quantity greater than
 - 240 ml of vaping substance, or
 - 5 vaping devices.
- A person who holds a quantity greater than
 - 240 ml of vaping substance, or
 - 5 vaping devicesis deemed to hold the vaping substance or vaping devices for sale in the Province.
- No retail vendor shall sell vaping products to a consumer in a quantity greater than
 - 240 ml of vaping substance, or
 - 5 vaping devices.
- No person shall sell, hold out for sale, or agree to sell a vaping product to a consumer, by any means, unless the person holds a retail vendor's permit and such permit is in force at the time of sale.
- No person shall
 - import or bring into the Province vaping products for resale in the Province;
 - sell, hold out for sale or agree to sell vaping products for resale in the Province, or
 - manufacture, fabricate or produce vaping products in the Province for sale or for resale unless that person holds a valid wholesale vendor's permit.

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Should you require further information, please contact us.

- No person who holds a wholesale vendor's permit shall sell, hold out for sale or agree to sell vaping products to a person who does not hold a valid wholesaler's vendor's permit or valid retail vendor's permit.
- No person shall distribute, sell, barter, or offer for sale or as a gift a vaping product except as permitted by the *Revenue Act* and *Revenue Act Regulations*.

Retail Sales of Vaping Products

Every person who brings a vaping product into the Province or receives delivery of a vaping product in the Province for value, for that person's own consumption or for the consumption of others shall:

- report the matter to the Tax Commissioner and supply all pertinent records; and
- pay the above tax rates on the vaping products.

No person shall be in possession of a vaping product:

- on which tax has not been paid; or
- not purchased from a retail vendor who holds a valid retail vendor's permit, where a person is a consumer.

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