

Tax Information

Bulletin 5109

Bulletin: 5109
Date: June 24, 2020 (with effect from July 1, 2020)
Subject: **Notice to Vaping Product Retail and Wholesale Vendors**

As recently announced, effective 12:01 am, July 1, 2020 there will be new permit requirements for the sale of Vaping Products.

Permit Requirements for Vaping Product Retail Vendors and Wholesale Vendors

Retail and wholesale vendors who sell vaping products are required to obtain permits by July 1, 2020. The fee for making an application for a permit is \$124.60. This permit fee will initially be pro-rated based on expiry of any existing tobacco permit. Thereafter, the vaping products and tobacco permit will expire on the same date and the fee for each permit will be \$124.60.

Wholesale Vendor

Means a person who sells a vaping product in the Province for the purpose of resale or a person who manufactures, fabricates or produces a vaping product in the Province.

- No person shall import or bring into the Province vaping products for resale in the Province; or 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
- No person shall manufacture, fabricate or produce a vaping product unless the person holds a valid wholesale vendor's permit.

Retail Vendor

Means a person who sells a vaping product in the Province to a consumer for the purposes of consumption or use and not for resale, whether or not that vendor holds a retail vendor's permit.

- No person shall sell, or agree to sell, a vaping product at a retail sale, by any means, unless the person has a retail vendor's permit in force at the time of the sale. Only one retail vendor's permit will be issued per place of business.
- No retail vendor shall be in possession of a vaping product other than a vaping product purchased by the retail vendor from a wholesale vendor who, at the time of purchase, held a valid wholesale 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 the *Revenue Act Regulations*.

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Should you require further information, please contact us.