

Tax Information**Bulletin 5112**

Bulletin: 5112
Date: June 24, 2020
Subject: Notice to Vaping Wholesalers and Retailers

Effective 12:01 am, September 15, 2020 a Vaping Products Tax will be introduced on vaping substances, vaping devices and vaping packages

The Vaping Products Tax rates will be effective 12:01 am, Tuesday, September 15, 2020.

Vaping Products	Tax Rate
Vaping substance - Liquid	\$0.50 per milliliter
Vaping substance - Solid	\$0.50 per gram
Vaping devices	20% of the manufacturer's or importer's suggested retail selling price
Vaping packages	The greater of 20% of the manufacturer's or importer's suggested retail selling price, and \$0.50 per milliliter or gram of included vaping substance

Vaping devices include a complete device and any components that can be used to build the device.

Wholesalers and Retailers of Vaping Products - Inventory

Wholesalers and retailers of vaping products who, at the time the tax comes into effect, hold an inventory of vaping products are required to self-assess the tax owing on their vaping products inventory using the Vaping Products Tax rates noted above. Forward this amount along with the remittance form provided below to Service Nova Scotia and Internal Services. For businesses with multiple locations, a separate form must be completed for each location.

The **VAPING PRODUCTS TAX REMITTANCE FORM** and payment is due by October 20, 2020. Payments must be made payable to the Minister of Finance.

A blank **VAPING PRODUCTS TAX REMITTANCE FORM** is attached.

Question:

What must a vaping product wholesaler count as inventory for calculating the Vaping Products Tax remittance?

Answer:

All vaping substances, vaping devices and vaping packages must be counted by a wholesaler and include:

- all of the above noted vaping products stored in warehouses, store rooms, cash and carry outlets, retail outlets (if wholesaler operates a retail outlet), display areas, delivery trucks or any other location where vaping products are stored.
- retail orders received before September 15, 2020, but not sold or removed from the wholesaler inventory; **and**
- product purchased by the wholesaler prior to September 15, 2020 but received after the inventory count.

Question:

What must a vaping product retail vendor count as inventory for calculating the vaping tax?

Answer:

All vaping substances, vaping devices and vaping packages must be counted by a retailer and shall include:

- all of the above noted vaping products stored in store display areas, store rooms, and any other location where vaping products are stored;
- vaping products purchased by the retailer prior to September 15, 2020 but received after the inventory count.

Question:

Do I have to file a remittance form even if I don't have any Vaping Products Tax due?

Answer:

The **VAPING PRODUCTS TAX REMITTANCE** FORM must be returned even if no tax is owing. Enter \$ 0.00 under Total Vaping Products Tax Due. Return the **VAPING PRODUCTS TAX REMITTANCE** FORM to the address noted on the form.

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