

Vaping Products Tax

Permit Applications

[Manufacturer Permit](#)

[Wholesale Vendor's Permit](#)

[Retail vendor permit](#)

Rebate and Refund Applications

[Application for a refund of vaping products tax on stolen products](#)

[Application for rebate of vaping products tax on bad debts](#) (Sales of vape products made on credit)

Other Applications

[Letter of authority](#) (Authorize a representative)

Vape Products Tax Rates

Every consumer shall pay tax at the rate of:

| | |
|---|--|
| For vaping substance that is a liquid | \$0.50 per milliliter |
| For vaping substance that is a solid | \$0.50 per gram |
| For vaping devices other than vaping packages | 20% of the manufacturer's or importer's suggested retail selling price |
| For 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 the included vaping substance |

Vaping Products Wholesalers

Collection of Tax

Tax is applied on sales to consumers but collected at the wholesale level and remitted monthly.

The sale of vaping products to consumers in Nova Scotia is subject to vaping products tax. The administration of the tax is outlined in the *Revenue Act and Regulations*. The tax is collected by the retailer from the consumer at the time of purchase. For ease of administration the tax is remitted by the wholesalers who pre-collect from the retailers, an amount equal to the tax that will be charged to the consumer when the retailer resells the vaping products.

Monthly Reports

Collectors report and remit tax by the 20th day of each month based on previous month's sales.

Note: When a due date falls on a Saturday, a Sunday, or a public holiday, we consider your payment to be paid on time if we receive it on the next business day.

Refunds

Interest on refunds is calculated from the date the tax was remitted until the refund is paid or applied to a vendor's account, but only on tax paid in error, or a paid assessment that was later reversed.

Assessments

Interest and penalty assessments and any unpaid tax is calculated from the date when the default first occurred until the assessment is paid. The interest rate changes quarterly and is compounded monthly.

Tax Information Bulletins

- 5112 [Notice to vaping wholesalers and retailers of vaping products tax introduction](#)
- 5111 [Prohibitions for retail and wholesale vaping products vendors](#)
- 5110 [Tax rates for vaping products](#)
- 5109 [Vaping products vendor permit requirements for retailers and wholesalers](#)
- 5108 [Vaping products definition for the Vape Tax Program](#)
- 5022 [Tax rebate for uncollectable fuel, tobacco and vaping products accounts written off as bad debts](#)