

Tax Information

Guide 2016

Guide: 2016
Date: November 17, 2020
Subject: Vaping Products Retail Vendor's Permit

Vaping Products Retail Vendor's Permit

A store owner who intends to sell vaping products at the retail level to a consumer in Nova Scotia must hold a valid vaping products retail vendor's permit issued by Service Nova Scotia and Internal Services. There is a fee for the permit which is valid for three years and is renewable.

The permit is issued under the authority of the *Revenue Act* and *Revenue Act Regulations* of Nova Scotia in respect to the provincial vaping products tax collected from the consumer by the retailer.

See [Permit Application Form](#)

Terms and Conditions

A vaping products retail vendor's permit will not be issued unless you are in compliance with the *Tobacco Access Act*. Certain places are prohibited from obtaining a permit under the provisions of the *Tobacco Access Act* administered by the Environmental Health Division of the Department of Environment. Contact that department at 1-877-936-8476 to see if your business location is eligible to sell vaping products before applying for a vaping products retail vendor's permit.

A business must be registered with the Nova Scotia Registry of Joint Stocks Companies if required and hold a business number issued by the Canada Revenue Agency in order to apply for a permit.

The business must not have any accounts outstanding with Nova Scotia in order to apply for a permit.

A vaping products retail vendor's permit is issued for a specific location and may not be transferred to a new location if a business is moved. A new vaping product retail vendor's permit is needed for the new location.

A new vaping products retail vendor's permit must be obtained if the ownership of the business changes. If the business is incorporated, a new vaping products retail vendor's permit must be obtained if controlling interest in the corporation is sold.

A vaping products retailer shall only be in possession of vaping products purchased from a vaping products wholesaler who, at the time of purchase, held a valid vaping products wholesale vendor's permit issued by Service Nova Scotia and Internal Services.

A vaping products retailer may only sell vaping products to a consumer.

A sale of vaping products to a consumer by a vaping products retailer should not exceed (1) 240 ml or grams of vaping substance or (2) 5 vaping devices.

Compliance Measures

A vaping products retailer may be visited on a random basis by compliance officers or auditors from Service Nova Scotia and Internal Services to inspect the premises and inventory to ensure compliance with the *Revenue Act and Regulations*.

Given reasonable grounds, compliance officers may also, without a warrant, detain and examine the contents of vehicles. If the person fails to produce required documentation, vaping products may be seized.

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Rebates\Refunds Available

A vaping products retailer may be eligible for a rebate of the provincial vaping products tax on vaping products purchased from a vaping products wholesaler and sold in a retail sale that subsequently becomes a bad debt. See Tax Information Bulletin 5022 for further information.

A vaping products retailer may be eligible for a refund of the provincial vaping products tax on vaping products purchased from a vaping products wholesaler and subsequently stolen from the business.

See [Tax Rebate Application Form for bad debts](#)

See [Tax Refund Application Form for stolen tobacco products](#)

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