

Tax Information

Bulletin 5108

Bulletin: 5108
Date: April 1, 2026
Subject: **Vaping Products Definition**

On April 1, 2026 Nova Scotia joined the federal coordinated vaping products taxation system. Under the federal program, the tax base for the federal vaping product duty and the additional duty in respect of Nova Scotia are identical and calculated based on the volume of the vaping product, as defined in the *Excise Act, 2001* (Canada).

The Canada Revenue Agency is responsible for administering and enforcing the excise duty framework for vaping products under the *Excise Act, 2001*(Canada).

Please see the following links from Canada.ca with more information:

[Rv55-8-18-3-2-2025-eng.pdf](#)

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