

Tax Information**Bulletin 5111**

Bulletin: 5111
Date: April 1, 2026
Subject: **Prohibitions on Vaping Products**

There are limitations on the possession, sale and transfer of Vaping Products, as defined by the *Excise Act, 2001* (Canada), into and within the Province of Nova Scotia.

Prohibitions

- No person, other than a wholesale vendor, shall purchase or be in possession of a vaping product unless it is provincially stamped.
- No consumer shall be in possession of a vaping product not purchased from a retail vendor who holds a valid retail vendor's permit.
- No retail vendor shall be in possession of a vaping product unless it is in its original consumer packaging, it is provincially stamped, and was purchased from a wholesale vendor who, at the time of purchase, held a wholesale vendor's permit that was in force at the time of purchase.
- No person shall sell, distribute, barter or offer for sale or as a gift a vaping product to a person in the Province unless the vaping product is provincially stamped.
- No person shall produce, possess, sell or otherwise supply, offer to supply, without lawful justification or excuse, the proof which lies with the person, anything that is intended to resemble or pass for a vaping excise stamp as defined in the *Excise Act, 2001* (Canada).
- No person shall transport a vaping product unless, at the time of transport, that person is in possession of a bill of lading, waybill or other document showing the origin and destination of the vaping product.
- No consumer shall purchase, agree to purchase or hold a quantity greater than
 - 240 ml of vaping substance as defined in the *Excise Act, 2001* (Canada), or
 - 5 vaping devices.
- A person who holds a quantity greater than
 - 240 ml of vaping substance as defined in the *Excise Act, 2001* (Canada), or
 - 5 vaping devicesis deemed to hold the vaping substance or vaping devices for sale in the Province.
- No retail vendor shall sell vaping products to a consumer in a quantity greater than
 - 240 ml of vaping substance as defined in the *Excise Act, 2001* (Canada), or
 - 5 vaping devices.

Tax Information Bulletins are published by the Provincial Tax Commission for the sole purpose of providing information and to announce changes in the *Revenue Act or Sales Tax Act and Regulations*. Tax Information Bulletins do not replace the law found in the Act or regulations. Bulletins are provided for reference purposes only. For legislative approved text of provisions of the *Revenue Act or Sales Tax Act and Regulations*, see official volumes."

Should you require further information, please contact us.

- No person shall sell, hold out for sale, or agree to sell a vaping product to a consumer, by any means, unless the person holds a retail vendor's permit and such permit is in force at the time of sale.
- No person shall
 - import or bring into the Province vaping products for resale in the Province;
 - 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 who holds a wholesale vendor's permit shall sell, hold out for sale or agree to sell vaping products to a person who does not hold a valid wholesaler's vendor's permit or valid retail 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 *Revenue Act Regulations*.

Retail Sales of Vaping Products

No person shall purchase or be in possession of a vaping product:

- that is not provincially stamped; or
- not purchased from a retail vendor who holds a valid retail vendor's permit, where a person is a consumer.

Tax Information Bulletins are published by the Provincial Tax Commission for the sole purpose of providing information and to announce changes in the *Revenue Act or Sales Tax Act and Regulations*. Tax Information Bulletins do not replace the law found in the Act or regulations. Bulletins are provided for reference purposes only. For legislative approved text of provisions of the *Revenue Act or Sales Tax Act and Regulations*, see official volumes."

Should you require further information, please contact us.