

## Tax Information

## Bulletin 5110

Bulletin: 5110  
Date: April 1, 2026  
Subject: **Excise Duty on Vaping Products**

On April 1, 2026, Nova Scotia joined the federal coordinated vaping products taxation framework. Under the federal program, the tax base for the federal vaping product excise duty and the additional duty in respect of Nova Scotia are identical and calculated based on the volume of the vaping substance, whether or not the substance contains nicotine.

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

For details on the excise duty rates and how it is calculated please refer to the following:

[EDN82 Calculation of vaping duty - Canada.ca](#)

[Calculating the vaping duty - Excise duty for vaping products - Canada.ca](#)

The federal excise duty on vaping products applies to vaping substances that are manufactured in Canada or imported and that are intended for use in Canada. The federal excise duty does not apply to vaping devices.

The duty is collected by the Canada Revenue Agency (CRA) and the Canada Border Services Agency (CBSA). CRA provides the excise stamps to registered manufacturers/importers and they affix the stamp to the product indicating that the duty was paid.

Any vaping product that is subject to the coordinated cannabis duty under the *Coordinated Cannabis Taxation Agreement* or that is subject to Tobacco tax under Part III of the *Revenue Act* is excluded from the excise duty on vaping products.

### **Harmonized Sales Tax (HST)**

The vaping products excise duty will be included for the purposes of calculating the HST. For clarity, the HST is applied after the vaping products excise duty.

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**Should you require further information, please contact us.**