

Tax Information

Bulletin 5109

Bulletin: 5109
Date: April 1, 2026
Subject: **Permit Requirements for Vaping Products Retail and Wholesale Vendors**

Retail and wholesale vendors who sell vaping products are required to hold valid permits in accordance with the *Revenue Act* and Regulations.

The fee for making an application for a permit is \$124.60.

[Application Form for Vaping Products Wholesale Vendor Permit and Vaping Products Retail Vendor Permit](#)

Wholesale Vendor

Means a person who sells a vaping product in the Province for the purpose of resale or sale, or a person who manufactures, fabricates or produces a vaping product in the Province.

- No person shall import or bring into the Province vaping products for resale in the Province; or sell, hold out for sale or agree to sell vaping products for resale or sale 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

Retail Vendor

Means a person who sells a vaping product in the Province to a consumer for the purposes of consumption or use and not for resale, whether or not that vendor holds a retail vendor's permit.

- No person shall sell, or agree to sell, a vaping product at a retail sale, by any means, unless the person has a retail vendor's permit in force at the time of the sale. Only one retail vendor's permit will be issued per place of business.
- 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.
- A new vaping products retail vendor's permit must be obtained if there is a change in ownership of the business. If the business is incorporated, a new vaping products retail vendor's permit must be obtained if a controlling interest in the corporation is sold.
- No retail vendor shall be in possession of a vaping product other than a vaping product purchased by the retail vendor from a wholesale vendor who, at the time of purchase, held a valid wholesale 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 the *Revenue Act Regulations*.

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.