

Tax Information

Bulletin 5112

Bulletin: 5112
Date: April 1, 2026
Subject: Notice to Vaping Wholesalers and Retailers—Transition to the Federal Coordinated Vaping Products Excise Duty Framework

Effective April 1, 2026, Nova Scotia has harmonized its vaping product taxes with the federal coordinated vaping products excise duty framework.

The Province will cease collecting the Nova Scotia Vaping Products Tax on the sales of vaping products after March 31, 2026.

Effective April 1, 2026, the Canada Revenue Agency (CRA) will collect an additional provincial duty equivalent to the federal excise duty and this combined tax will be applied to all vaping products, as defined by the Excise Act, 2001 (Canada), purchased from manufacturers and importers that are intended to be sold in Nova Scotia. A Nova Scotia excise stamp must be affixed to vaping products to show that the duty has been paid. The excise duty does not apply to vaping devices.

You can find instructions on how to calculate the harmonized vaping duty here:

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

There will be a three-month transition period between April 1, 2026 to June 30, 2026, to allow the products in your inventory, with the peach-colored federal stamp affixed, to be sold.

Starting July 1, 2026, only products that have the Nova Scotia excise duty stamp (purple stamp) can be sold in Nova Scotia.

14 per cent HST will continue to apply to the sale of all vaping products in Nova Scotia.

After your tax returns have been filed April 20th, 2026, covering all periods up to March 31, 2026, you will no longer need to file tax returns for vaping products with Service Nova Scotia.

For wholesalers and retailers, your current permits with the Nova Scotia government will remain in effect until they expire. Refer to bulletin 5109 for permit requirements.

Manufacturers and importers must be licensed with the Canada Revenue Agency (CRA). For vaping products sold after April 1, 2026, the reporting and remittance of duties will be administered by the CRA.

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Should you require further information, please contact us.