

Tax Information

Bulletin 5116

Bulletin: 5116
Date: April 1, 2026
Subject: **Vaping Products Stamping Requirements**

On April 1, 2026 Nova Scotia joined the federal coordinated vaping products system. The Canada Revenue Agency (CRA) is responsible for administering and enforcing the excise duty framework for vaping products under the *Excise Act, 2001*(Canada).

The CRA imposes an excise duty on all vaping products manufactured and imported in Canada and requires the manufacturers and importers to affix an excise stamp on vaping products to indicate that the duty was paid. Manufacturers and importers of the vaping products sold in Nova Scotia are required to be licensed or registered with the Canada Revenue Agency (CRA).

The *Revenue Act and Regulations* require that vaping products in Nova Scotia be affixed with Nova Scotia excise stamp as defined in the *Excise Act, 2001* (Canada).

Provincially stamped as defined in the *Revenue Act* means stamped to indicate that additional duty imposed on vaping products under the *Excise Act, 2001*, Canada in respect of the Province has been paid.

Prohibitions in Nova Scotia related to stamping include:

- No person, other than a wholesale vendor, shall purchase or be in possession of a vaping product unless it is provincially stamped.
- No retail vendor shall be in possession of a vaping product unless it is in its original consumer packaging, 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 anything that is intended to resemble or pass for a vaping excise stamp as defined in the *Excise Act, 2001* (Canada) unless the person establishes lawful justification.

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