



**Executive
Council**

Nova Scotia

*A certified copy of an Order in Council dated
April 23, 2026*

N.S. Reg. 110/2026

FILED

Date: April 23, 2026

**Rachel L. Jones
Registrar of Regulations
Province of Nova Scotia**

2026-145

The Governor in Council on the report and recommendation of the Minister of Finance and Treasury Board dated April 15, 2026, and pursuant to Sections 43 and 46L of Chapter 17 of the Acts of 1995-96, the *Revenue Act*, and Section 122 of Chapter 3 of the Acts of 2026, the *Financial Measures (2026) Act*, is pleased to amend the *Revenue Act Regulations*, N.S. Reg. 63/1996, made by the Governor in Council by Order in Council 96-230 dated March 29, 1996, in the manner set forth in Schedule “A” attached to and forming part of the Report and Recommendation, effective on and after April 1, 2026.

Certified to be a true copy

Tracey Taweel
Clerk of the Executive Council



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Clerk of the Executive Council

Schedule "A"

**Amendment to the *Revenue Act Regulations*
made by the Governor in Council under Sections 43 and 46L
of Chapter 17 of the Acts of 1995-1996, the *Revenue Act*
and Section 122 of Chapter 3 of the Acts of 2026, the *Financial Measures (2026) Act***

- 1 The *Revenue Act Regulations*, N.S. Reg. 63/1996, made by the Governor in Council by Order in Council 96-230 dated March 29, 1996, are amended by repealing subsection 73(4).
- 2 Subsection 74(4) of the regulations is amended by adding "or Section 38A of the Act" immediately after "this Section".
- 3 The regulations are further amended by striking out "Product Tax" in the heading to Part IIIA of the regulations and substituting "Products".
- 4 Clause 81(1)(b) of the regulations is amended by adding "the Executive Director of Alcohol, Gaming and Fuel within Service Nova Scotia, or another person designated by" immediately before "the Minister".
- 5 Section 82 of the regulations is repealed and the following Section substituted:

Taxes collected before April 1, 2026

- 82 (1)** Every wholesale vendor who was required to collect the tax imposed by Part IIIA of the Act, as it existed before April 1, 2026, from a retail vendor before April 1, 2026, must, on or before April 20, 2026,
- (a) remit the tax to the Minister; and
 - (b) deliver a return to the Commissioner in respect of the purchases, sales, manufacture and distribution of vaping products during the immediately preceding calendar month that shows all of the following:
 - (i) the quantities of vaping products sold,
 - (ii) the name and address of the vendors to whom the vaping

products were sold,

- (iii) the date of the sale of the vaping products,
 - (iv) the shipping date of the vaping products,
 - (v) the reference number of the invoice in respect of the sale of the vaping products,
 - (vi) the quantities and types of vaping products manufactured, fabricated or produced by the wholesale vendor,
 - (vii) the amount of vaping products in the wholesale vendor's possession at the beginning of the month, the amount of vaping products purchased, imported or otherwise acquired during the month and the amount of vaping products in the wholesale vendor's possession at the end of the month.
- (2) In a prosecution of a vendor who is required to submit a return under subsection (1), that person's return form is prima facie proof that the person collected the tax.

6 Section 83 of the regulations is repealed and the following Section substituted:

Vendor records

- 83** (1) Every vendor must keep business records and books of account at their principal place of business that contain such information as will enable the Commissioner or a compliance officer to determine compliance with this Part, including
- (a) records that enable the amount of vaping products purchased, received, used, sold or disposed of by the vendor to be determined; and
 - (b) any additional information required by the Commissioner.
- (2) The Commissioner may specify, in writing, the form required for a record kept under this Section.
- (3) A vendor may elect to produce the records required by this Section for inspection and examination at a place outside the Province at the vendor's expense, which includes reimbursing the Province for all reasonable transportation, accommodation and associated expenses the Province may incur in carrying out the inspection or examination.

- (4) Unless the Commissioner gives written permission for disposing of records earlier, the records required to be kept under this Section must be kept for
 - (a) 72 months after the end of the year to which the records relate; or
 - (b) a period of time required by the Commissioner in writing.

7 Section 84 of the regulations is repealed.

8 (1) Subsection 85(1) of the regulations is repealed and the following subsection substituted:

- (1) A retail vendor's permit under Section 46F of the Act may be issued by the Commissioner to any person on application by that person in the form required by the Commissioner.

(2) Subsection 85(4) of the regulations is amended by

- (a) striking out "or who fails to furnish security required by or pursuant to Part IV of the Act"; and
- (b) adding "the *Excise Act, 2001* (Canada)," immediately after "the *Criminal Code* (Canada),".

(3) Subsections 85(5) and 85(7) of the regulations are repealed.

(4) Subsection 85(8) of the regulations is amended by adding "or Section 46GA of the Act" immediately after "this Section".

9 (1) Subsection 86(1) of the regulations is repealed.

(2) Subsection 86(4) of the regulations is amended by

- (a) striking out "or fails to furnish security required by or pursuant to Part IIIA of the Act"; and
- (b) adding "the *Excise Act, 2001* (Canada) immediately after "the *Criminal Code* (Canada),".

10 Section 88 of the regulations is repealed.

11 (1) Subsection 89(1) of the regulations is redesignated as Section 89.

- (2) Subsections 89(2) and (3) of the regulations are repealed.
- 12 Subsection 90(1) of the regulations is redesignated as subsection (1A) and the following subsection added immediately before subsection (1A):
- (1) In this Section,
- “vaping device” means a vaping device as defined in the *Excise Act, 2001* (Canada) that contains a vaping substance;
- “vaping substance” means a vaping substance as defined in the *Excise Act, 2001* (Canada).
- 13 Clause 91(1)(a) of the regulations is amended by adding “sale or” immediately before “resale”.
- 14 (1) Subsection 92(1) of the regulations is repealed.
- (2) Subsection 92(2) of the regulations is amended by striking out “and that person’s return form is prima facie proof that the person collected the tax”.
- 15 (1) Subsection 93(1) of the regulations is amended by striking out “81” and substituting “81A”.
- (2) Subsection 93(2) of the regulations is amended by striking out “revenue property” wherever it appears and substituting “vaping products”.
- 16 The regulations are further amended by striking out “Her Majesty” wherever it appears and substituting “His Majesty”.