

**Taxation of Vaping Products under  
Coordinated Vaping Taxation Products Agreement**

WHEREAS the federal government implemented a tax on vaping products effective October 1, 2022 under the *Tobacco and Vaping Products Act* and has extended an offer to enact an additional duty on vaping products with the revenues to be received by the Government of the Northwest Territories;

AND WHEREAS the federal government has presented the Coordinated Vaping Products Taxation Agreement with Canada, which the Government of the Northwest Territories desires to sign;

AND WHEREAS, as a condition of a coordinated vaping products taxation agreement, the Government of the Northwest Territories must confirm its support for the Government of Canada to levy an excised tax on vaping products on behalf of the Government of the Northwest Territories to receive fifty (50) per cent of the federal Vaping Products Excise Tax duties levied on vaping product sales in the Northwest Territories;

AND WHEREAS the authority to tax residents of the Northwest Territories resides with the Legislative Assembly;

NOW THEREFORE I move, seconded by the Honourable Member for Yellowknife Centre, that the Government of the Northwest Territories should agree to receive revenues from an excise duty in respect of the Northwest Territories as imposed as part of the federally legislated vaping products excise tax.

Date of Notice: September 27, 2023  
Date de l'avis: 27 septembre 2023

Date of Introduction:  
Date de presentation:

Disposition:  
Disposition:

Carried:  
Adopté:

Moved by: Ms. Wawzonek  
Proposé par: M<sup>me</sup>. Wawzonek

Seconded by: Ms. Green  
Appuyée par: M<sup>me</sup>. Green

Ruled Out of Order:  
Déclarée irrecevable: