

# Information Notice

IN 2022-05  
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## VAPOUR PRODUCTS TAX IN LLOYDMINSTER, SASKATCHEWAN

**Effective March 24, 2022**, businesses are not required to collect Vapour Products Tax (VPT) on sales of vapour products to individuals or businesses when the goods are shipped to or picked up in Lloydminster, Saskatchewan and are intended for use or consumption within the city limits.

All businesses selling vapour products are still required to collect VPT on sales of vapour products delivered to customers located in Saskatchewan, outside of Lloydminster.

Businesses located in Lloydminster, Saskatchewan are subject to the same licensing, registration, and tax return requirements for VPT as other businesses located in Saskatchewan. The VPT Licence is required in addition to the PST Vendor's Licence required for PST taxable sales. A separate return must be completed to report and remit the VPT collected.

For further information regarding products subject to VPT, please refer to Information Bulletin [VPT-1, Vapour Products Tax](#).

### FOR FURTHER INFORMATION

<u>Write:</u>	Ministry of Finance Revenue Division PO Box 200 REGINA SK S4P 2Z6	<u>Telephone:</u>	Toll Free 1-800-667-6102 Regina 306-787-6645
		<u>Email:</u>	<a href="mailto:sasktaxinfo@gov.sk.ca">sasktaxinfo@gov.sk.ca</a>

Internet: Tax bulletins, forms and information are available at [saskatchewan.ca/business-taxes](https://saskatchewan.ca/business-taxes).

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Government website: [Saskatchewan.ca](https://Saskatchewan.ca)