

RESPONSE TO FINANCE CANADA CONSULTATION, JUNE 2021

Taxing vaping liquids

Overview:

In its April 2021 budget, Canada's federal government announced that it would impose a new tax on vaping liquids. The government identified two purposes to this tax: raising revenue and curtailing harmful consumption of these products.

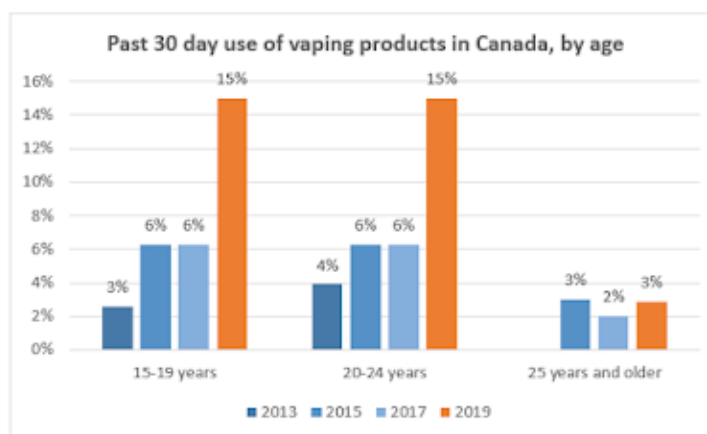
Currently, the only federal tax imposed on vaping products is the HST or GST/PST. There are no reporting requirements, neither under the *Excise Tax Act* nor the *Tobacco and Vaping Products Act*. In these circumstances, the new proposals for taxation and reporting are particularly welcome and have the support of Physicians for a Smoke-Free Canada.

These measures are urgently needed. There are currently about 700,000 vapers under the age of 25. Most never smoked cigarettes. The proposed vaping tax is a significant measure to address this problem, but stronger medicine will be needed. We urge the government to consider expanding the benefits of this tax by adopting an integrated price and tax regime as follows:

- Use both price controls and tax as tools to dissuade young people from taking up smoking.
- Tax both vaping liquids and related devices and use manufacturers' pricing practice since 2018 as guide to determining tax rates.
- Place restrictions on product offerings as dissuasive measures.
- As much as possible make reported data readily available to the public.
- Relieve taxpayers of the government's administrative costs related to vaping by imposing a regulatory charge on vaping product suppliers.

Young Canadians' use of vaping products, such as e-cigarettes, is on the rise. One Health Canada survey indicates that, since 2018, use has doubled among Canadian high school students. Vaping with nicotine poses risks, especially to young people: nicotine is highly addictive, can affect memory and concentration, and is known to alter brain development in teens. In addition to raising revenues, vaping taxation could become an effective means to help curtail harmful consumption of these products.

**Federal Budget
April 2021.¹**



Source: CTADS 2013, 2015, 2017; CTNS 2019

1. Vaping taxes are good public policy

The proposed vaping liquid tax rate of \$1 per 10 ml or portion thereof continues the sensible approach used for federal taxes on manufactured tobacco by setting a de facto minimum price. The new vaping tax is effectively a minimum tax of \$1 per unit of nicotine sold and would increase the price of 4 pods (each containing 0.1 ml) by \$4.

When setting a minimum quantity for tax for manufactured tobacco in 2008, the government acknowledged that this approach was a way of “reducing the availability of small-sized packages to youth.”²

Even with the new tax, vaping liquids will be much less taxed than tobacco.

To date, only 3 provinces have imposed taxes in addition to sales taxes on vaping liquids. Newfoundland charges a value added tax of 20%, Nova Scotia charges \$0.50 per ml and British Columbia charges 13% higher provincial sales tax (20% instead of the usual 7%).

Together with a federal \$1 per 10 ml tax, the combined taxes on vaping liquids (not including GST/PST/HST) would be:

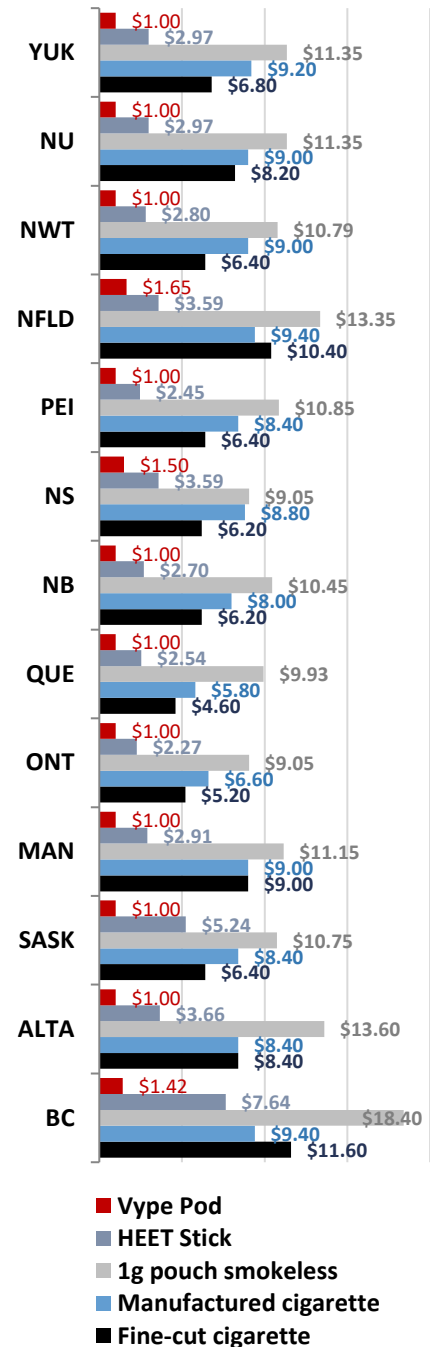
- from \$1 to \$1.65 on a typically-priced 1ml pod (based on a package of 4 VUSE pods, currently selling for \$13)
- from 10 cents to 23 cents per ml when sold in a bottles (based on a 30 ml bottle currently selling for \$20)

A federal tax on vaping liquids will not make vaping more expensive than smoking cigarettes.

There is wide variability among devices and users, which makes it difficult to compare the price of a “unit dose” of nicotine from vaping with those from tobacco. Nonetheless, studies of vapers have found typical consumption of 22 ml to 63 ml per week (3 ml to 10 ml per day),³ with daily JUUL users consuming 10 pods per month.⁴ A JUUL pod has been found to deliver to the human body the equivalent amount of nicotine as a package of cigarettes.⁵ Health Canada’s surveys report that spending on devices and liquids averages \$53 for devices-components each month and \$52 for liquids,⁶ giving an average daily cost of about \$3.25.

On the basis of a bottle of 30 ml of vaping liquids costing \$20 and a package of 4 JUUL pods costing \$20, a high-consumption vaper spends \$5 (1 pod) to \$7 (10 ml) per day. After the federal tax is applied, the daily cost would increase to as much as \$7 (pod, Newfoundland) to \$9.33 (10 ml, Newfoundland). This is still much less than the \$15.25 price of cigarettes in the province. Appendix 2 provides tax rates currently in place.

Comparison of specific excise taxes on 20 portions of tobacco products/1 nicotine pod, including proposed federal tax on vaping products.



2. Price promotions will undermine the benefit of taxes unless they are curtailed.

The government's proposed structure imposes a de facto minimum tax on vaping liquids, a worthy measure. The benefits can be extended further to establish both a minimum price and a minimum tax and that these minima should apply to both e-liquids and related devices.

Under federal law, vaping product manufacturers are not prohibited from using price-based promotions to encourage people to try their products. The pricing tactics of these manufacturers include:

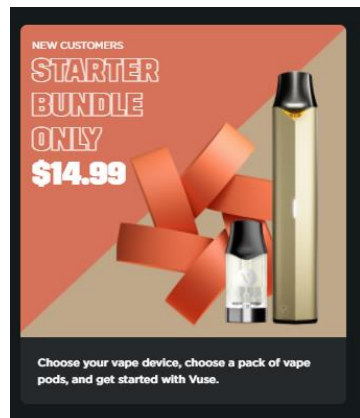
- Promoting lower prices through signage at retail
- Distribution of free products (devices and liquids)
- Selling products at significantly reduced prices
- Imposing price ceilings on retailers (as a condition of their contract)

It is important to note that previous federal budget measures provided tobacco companies with the power to manipulate prices to increase sales. The 2009 federal budget implementation act changed provisions of the *Competition Act* in order to allow tobacco and other manufacturers to charge different wholesale prices to different retailers. With this capacity, tobacco companies generally abandoned wholesalers and required retailers to engage in individual contracts with manufacturers. As a result, the manufacturers have had increased control over pricing and have used this power to create a multi-priced market with price segmentation between brands and price localization.^{7 8} By ensuring the availability of low-priced products to (often young) price-sensitive customers and potential customers, these price promotions undermine or negate the health benefits of a vaping tax.

Nunavut is the first province to address these promotional pricing. It's recently adopted *Tobacco and Smoking Act*⁹ provides that:

- (1) A person shall not sell tobacco or a smoking product [including vaping products]
- (a) at a reduced price based on the quantity sold or periodic or temporary discounts;
 - (b) to a retailer at a price that is different than the price at which the same product is sold, directly or indirectly, to another retailer in the same municipality;
 - (c) to a consumer at a price that is different than the price at which the same product is sold, directly or indirectly, to another consumer in the same retail establishment or, in the case of a sale under paragraph 13(2)(b), in the same municipality;
 - (d) at a price that is less than the total of all taxes on the product under the laws of Nunavut and Canada, including taxes on taxes; or
 - (e) at a price that does not otherwise meet the conditions prescribed by regulation.

Web-site promotions, June 2021:
Logicvapes.ca, JTI-Macdonald (top)
Vuse.ca, Imperial Tobacco (bottom)



Proposed price and tax rates

Since 2018, e-cigarette devices have ranged in price from \$45 to \$10. It is therefore feasible to establish a minimum retail price for these devices of \$45 and a minimum tax of \$33.75. Products retailing for more than \$45 should be taxed at 75% of the final retail price.

Currently, untaxed pods retail at about \$5-\$6 each (before taxes) and with the new tax will sell from \$8 to \$11. (See Appendix 2). This may not be sufficient to dissuade young people from using. Finance Canada should work with health ministries and provincial colleagues to establish a public health-oriented target minimum selling price for vaping liquids.

Restricting product offerings

Currently e-cigarette device and pods are sold together a “starter kits.” The very term is antithetical to public health objectives. We recommend that the sale of starter kits not be allowed.

Currently, e-liquids are sold with nicotine concentrations ranging from 18 mg/ml to 59 mg/ml. Health Canada has drafted regulations to limit the concentration to 20 mg/ml. The amount of e-liquid per pod varies from 0.7 ml to 2.0 ml. As a complement to the limit of nicotine concentration of 20 mg/ml, we recommend that the maximum amount of e-liquid per pod should be 1.0 mg.

Pods should only be offered for sale singly with a maximum allowable purchase at one time of two. Current restrictions on online sales to young persons are ineffective. Online sales should be prohibited.

Recommendations to optimize dissuasion of youth vaping:

Legislation to enact the proposed vaping tax should also include the following provisions:

- A prohibition on price manipulation and promotion, such as those contained in Nunavut’s *Tobacco and Smoking Act*.
- A ban on “starter” kits
- Restrictions on selling below the average cost of production
- A minimum retail price (possibly achieved through taxation)

3. Tax data should be made available to help monitor the vaping market

The budget identified that “all licensees would be required to submit to the CRA a monthly duty and information return. The return would include the following required information: the quantity (e.g., liquid volume) of products manufactured or imported; the amount of excise duty payable; inventory details, such as opening, additions, reductions, and closing; and the quantity of products sent for export under any special permit authorizations.”

This and additional information provides important insights into the consumption of these potentially harmful products, and we encourage tax administrators to work with public health officials to ensure that tax data is made available for public health analysis. Independent researchers and the public also need to know the trends in the vaping product marketplace. As much as possible, information collected under licensing and reporting requirements should be made available to the public in readily usable form.

We acknowledge that vaping manufacturers and importers wish to keep competitive business information confidential. This desire can be respected while still providing useful information to the public. At a minimum, we would urge that the following information be made public:

- The name and address of every licence holder and whether that licensee is a manufacturer, importer, or both.
- On a quarterly basis, anonymized reports that show by province, price, tax paid and quantities manufactured, imported, exported and held in inventory.

The federal Cannabis Tracking System provides an example of more extensive reporting requirements built on a cooperative provincial-federal approach. Other models are also available: the Quebec requirements for sales recording modules in restaurants and bars¹⁰ gives tax administrators access to large data sets in live time.

A requirement for electronically recording and remitting information on all sales of tobacco and vaping products would provide information useful for assessing local and regional “tax gaps”, and also to help monitor and evaluate programs and policies aimed at reducing the use of harmful products.

Currently, the only federal tax imposed on vaping products is the HST or GST/PST. There are no reporting requirements, neither under the *Excise Tax Act* nor the *Tobacco and Vaping Products Act*. In these circumstances, the reporting and disclosure of tax information is a welcome source of intelligence on this health indicator.

In keeping with policies in favour of more open government, Finance Canada could engage other federal and provincial partners to establish a data hub to allow transparent access to information on vaping product sales and consumption. B.C.’s requirements for product information has led to some public disclosure of products for sale in that province.¹¹

Recommendations to optimize health benefits of tax data

Administration of the new tax should include:

- Measures to capture local level data
- Federal-provincial cooperation on open data
- The establishment of a data-hub or other mechanism to make data available.

	A	B	C	D
	Date Added	Pacific Smoke Part #	Product Type	Brand Name
2	6-Aug-2020	SD-MGI-10013	Refill Container	7 Daze
3	6-Aug-2020	SD-MGI-1002	Refill Container	7 Daze
4	6-Aug-2020	SD-MGO-10013	Refill Container	7 Daze
5	6-Aug-2020	SD-MGO-1002	Refill Container	7 Daze
6	6-Aug-2020	SD-RAI-10013	Refill Container	7 Daze
7	6-Aug-2020	SD-RAI-1002	Refill Container	7 Daze
8	6-Aug-2020	SD-RBI-10013	Refill Container	7 Daze
9	6-Aug-2020	SD-RBI-1002	Refill Container	7 Daze
10	6-Aug-2020	SD-RBS-10013	Refill Container	7 Daze
11	6-Aug-2020	SD-RBS-1002	Refill Container	7 Daze
12	6-Aug-2020	SD-RED-10013	Refill Container	7 Daze
13	6-Aug-2020	SD-RED-1002	Refill Container	7 Daze
14	6-Aug-2020	SD-RGI-10013	Refill Container	7 Daze
15	6-Aug-2020	SD-RGI-1002	Refill Container	7 Daze
16	6-Aug-2020	SD-RGR-10013	Refill Container	7 Daze
17	6-Aug-2020	SD-RGR-1002	Refill Container	7 Daze
18	6-Aug-2020	SD-RWI-10013	Refill Container	7 Daze
19	6-Aug-2020	SD-RWI-1002	Refill Container	7 Daze
20	6-Aug-2020	SD-RWM-10013	Refill Container	7 Daze
21	6-Aug-2020	SD-RWM-1002	Refill Container	7 Daze
22	25-Jul-2020	SD-RAI-1002	Refill Container	7 Daze

Figure 1: B.C. Tax law results in public disclosure of vaping product lists

4. Additional issues

LICENSING AND REGISTRATION REQUIREMENTS

In setting criteria for eligibility to obtain licenses from the CRA, the budget has identified that applicants should “not have acted to defraud the government in the past 5 years.” Because this tax also has a health purpose, we propose that eligibility also be restricted to those who have not acted against other related federal laws, including the Food and Drugs Act, the Tobacco and Vaping Products Act, the Consumer Products Safety Act, the Cannabis Act, etc.

TAX BASE

We agree that the new duty should apply to all vaping liquids, whether or not they contain nicotine. CBD vaping liquids should also be taxed, even if they contain less THC than the current threshold for taxation (0.3% THC).

REGULATORY FEE FOR VAPING (AND TOBACCO) MANUFACTURERS

The vaping industry has benefitted from the 2018 federal decision to legalize the commercial sale of non-therapeutic nicotine. The annual value of the industry is estimated at \$1.3 billion dollars. Currently the economic benefits of this market are realized by commercial interests, and the economic costs are on the regulator (the future health care costs or benefits are not known). This exacerbates a long-standing issue of tobacco manufacturers being exempted from the types of regulatory fees assigned to other market beneficiaries.¹²

It is unreasonable to ask the general taxpayer to assume all of these regulatory costs and for shareholders to be excused from this responsibility. The assessment of a regulatory fee (on tobacco and vaping manufacturers) is an appropriate mechanism to complement excise taxes, and could be included in the legislation to implement the new vaping tax. .

Appendix 1: Extracts from 2021 budget documents

EXCISE DUTY ON VAPING PRODUCTS

Budget 2021 proposes to implement a tax on vaping products in 2022 through the introduction of a new excise duty framework.

The government invites input from industry and stakeholders on these proposals to help ensure the effective imposition and collection of excise duties on vaping products. Written comments should be sent by June 30, 2021 to: fin.vaping-taxation-vapotage.fin@canada.ca.

Tax Base

A new excise duty framework on vaping products is proposed to be introduced as part of the existing Excise Act, 2001 ("the Act"), which currently applies excise duties on tobacco, wine, spirits, and cannabis products. The new duty would apply solely to vaping liquids that are produced in Canada or imported and that are intended for use in a vaping device in Canada. These liquids generally contain vegetable glycerin, as well as any combination of propylene glycol, flavouring, nicotine, or other ingredients, all of which must comply with Health Canada regulations. The new duty would apply to these vaping liquids whether or not they contain nicotine. Cannabis-based vaping products would be explicitly exempt from this framework, as they are already subject to cannabis excise duties under the Act.

Duty Rate

The proposed framework would impose a single flat rate duty on every 10 millilitres (ml) of vaping liquid or fraction thereof, within an immediate container (i.e., the container holding the liquid itself). This rate could be in the order of \$1.00 per 10 ml or fraction thereof, and the excise duty would be calculated and imposed based on the volume of the smallest immediate container holding the liquid.

- To illustrate, if a retail package contains four separate pods of 1.0 ml of vaping liquid, each pod would be considered a separate container for the purpose of the duty. The duty would be calculated based on the volume of liquid in each separate pod (i.e., \$1.00 per pod, for a total of \$4.00 for the retail package), and not on the total volume of liquid in the package.

- Larger volumes of liquids, a 30 ml container for example, would be subject to excise duties of \$3.00, while a 100 ml container would bear an excise duty burden of \$10.00.

Generally, the flat rate would be imposed and payable at the time of packaging or importation. The last federal licensee in the supply chain who packaged the vaping product for final retail sale, including vape shops holding an excise licence, as applicable, would be liable to pay the applicable excise duty.

Administration

The Canada Revenue Agency (CRA) would be responsible for administering and enforcing the new excise duty framework for vaping products, including ensuring compliance with the general application and administrative rules contained within the Act. The Canada Border Services Agency (CBSA) would be responsible for administering and enforcing the framework at the border. To promote compliance with the taxation of vaping products, penalty and offence provisions broadly similar to those applying to alcohol, tobacco and cannabis duties would apply.

Licensing and Registration Requirements

Manufacturers and importers of dutiable vaping products would be required to obtain a licence for their activities from the CRA. This would include any vape shops that would like to obtain and then use non-duty paid, bulk vaping products to mix or manufacture new vaping products on-site for immediate or subsequent sale to final customers, upon which duty would apply and need to be remitted.

Applicants who wished to obtain licences from the CRA would be expected to meet a number of criteria, similar to those for other excisable products already enumerated under the Act and its regulations, such as not having acted to defraud the government in the past five years. Licences for vaping product manufacturers and importers would be issued for a maximum of three years and would not be automatically renewed.

Excise Stamping Requirements

It is proposed that all dutiable vaping products removed from the premises of a federal licensee

to enter the Canadian duty-paid market would be required to be packaged in a container intended for sale at the retail level (a "retail package"), and would be required to bear an excise stamp showing that duties have been paid. As with the current tobacco and cannabis stamping programs, a stamp would need to be affixed to a retail package:

- in a conspicuous place on the package;
- in a manner that seals the package (i.e., once the package is opened the stamp cannot be in a condition to be re-used);
- in a manner that the stamp remains affixed to the package after the package is opened; and
- in a manner that does not obstruct any information that is required under an Act of Parliament to appear on the package, including potential Health Canada warnings.

The issuance of stamps would be administered by the CRA, and the stamps would be sold through an authorized provider.

The Act would also prohibit the possession or sale of any unstamped dutiable vaping products by a person unless otherwise allowed under the Act. These allowances would include those made for persons licensed or registered with the CRA, and could further include those for:

A person who is transporting the product under circumstances and conditions prescribed by regulations; or

A licensee who has imported bulk vaping liquids intended for use in a vaping device but which require further processing, manufacturing, or packaging.

Reporting Requirements

All licensees would be required to submit to the CRA a monthly duty and information return. The return would include the following required information:

- the quantity (e.g., liquid volume) of products manufactured or imported;
- the amount of excise duty payable;
- inventory details, such as opening, additions, reductions, and closing; and
- the quantity of products sent for export under any special permit authorizations.

Imports and Exports

Importations of vaping products subject to the proposed taxation framework would be subject to excise duties, unless duty is not payable (e.g., if the product is not yet in a state where it could be entered into the retail market for sale to a final consumer). Exportations of vaping products would not be subject to excise duties. Stamps would also be made available to producers outside of Canada, as is the case for tobacco products.

Non-Dutiable Vaping Products

Aside from exports of non-duty paid vaping products, the Act could provide for certain circumstances in which vaping products would be non-dutiable. For example, duty would not be payable on vaping products taken for analysis or re-worked/destroyed (in a manner approved by the Minister) by a licensee or by the Minister. This would include vaping products delivered to a person prescribed by regulations for destruction by that person in circumstances prescribed by regulations.

Personal Use

Registration and licensing would not be required for individuals who mix vaping liquids strictly for their own personal consumption.

Federal-provincial-territorial Taxation Coordination

The government will also work collaboratively with any provinces and territories that may be interested in a federally coordinated approach to taxing these products, which could be achieved through the implementation of taxation on a common base of vaping products through federal legislation.

Appendix 2; Tax rates applied to sale of vaping liquids and devices in Canadian provinces and territories

The following table shows the impact of the proposed federal vaping tax in addition to provincial vaping taxes. The product used for comparison purposes is the best-selling closed pod vaping system, Vusi. The retail price for the device is \$9.99 and a package of 2 pods, each containing 1.9 ml of liquid, sells for \$13.00

For comparison with cigarette prices, the cost of 2 packages of 20 cigarettes is deemed to be the equivalent of a package of 2 vaping pods. The cigarette wholesale-retail price is set at \$3.50, and excise and sales taxes are paid in accordance with provincial and federal tax laws.¹³

Tax on liquids

	Base price	Vaping taxes	Sales tax	Price, tax incl.	Cigarette price (2 packages)
Alberta,	\$13.00	\$2.00 (\$1/ml)	5% GST	\$15.75	\$12.87 * 2 = \$25.74
Nunavut,.	\$13.00	\$2.00 (\$1/ml)	5% GST	\$15.75	\$13.40 * 2 = \$26.80
Northwest Territories,	\$13.00	\$2.00 (\$1/ml)	5% GST	\$15.75	\$13.48 * 2 = \$26.96
Yukon	\$13.00	\$2.00 (\$1/ml)	5% GST	\$15.75	\$13.62 * 2 = \$27.24
Saskatchewan	\$13.00	\$2.00 (\$1/ml)	6% PST; 5% GST	\$16.70	\$13.50 * 2 = \$27.00
Manitoba	\$13.00	\$2.00 (\$1/ml)	12% HST	\$16.80	\$14.29 * 2 = 28.58
Ontario	\$13.00	\$2.00 (\$1/ml)	13% HST	\$16.95	\$11.81 * 2 = 23.62
Quebec	\$13.00	\$2.00 (\$1/ml)	9.975% PST; 5% GST	\$17.29	\$10.25 * 2 = \$20.50
Prince Edward Island,	\$13.00	\$2.00 (\$1/ml)	15% HST	\$17.25	\$14.10 * 2 = \$28.20
New Brunswick,	\$13.00	\$2.00 (\$1/ml)	15% HST	\$17.25	\$13.64 * 2 = \$27.28
Newfoundland and Labrador	\$13.00	20% + \$2.00 (\$1/ml)	15% HST	\$20.70	\$15.25 * 2 = \$30.50
British Columbia	\$13.00	20% + \$2.00 (\$1/ml)	5% GST	\$18.90	\$13.92 * 2 = \$27.84
Nova Scotia	\$13.00	\$2.00 (\$1/ml)+ \$1.90 (\$0.50/ml)	15% HST	\$21.74	\$14.56 * 2 = \$29.12

Tax on device

	Base price	Vaping taxes	Sales tax	Price, tax incl.
Alberta,	\$9.99		5% GST	\$10.49
Nunavut,.	\$9.99		5% GST	\$10.49
Northwest Territories,	\$9.99		5% GST	\$10.49
Yukon	\$9.99		5% GST	\$10.49
Saskatchewan	\$9.99		6% PST; 5% GST	\$11.12
Manitoba	\$9.99		12% HST	\$11.19
Ontario	\$9.99		13% HST	\$11.29
Quebec	\$9.99		9.975% PST; 5% GST	\$11.54
Prince Edward Island,	\$9.99		15% HST	\$11.49
New Brunswick,	\$9.99		15% HST	\$11.49
Newfoundland and Labrador	\$9.99	20%	15% HST	\$13.79
British Columbia	\$9.99	20%	5% GST	\$12.59
Nova Scotia	\$9.99	20%	15% HST	\$13.79

Endnotes

- 1 Finance Canada. Budget 2021. A Recovery Plan for Jobs, Growth, and Resilience
<https://www.budget.gc.ca/2021/home-accueil-en.html>
- 2 Government of Canada. Federal Budget 2008. Tax Measures. Supplementary Information.
<https://www.budget.gc.ca/2008/plan/ann4a-eng.html>
- 3 Smets, J When Less is More: Vaping Low-Nicotine vs. High-Nicotine E-Liquid is Compensated by Increased Wattage and Higher Liquid Consumption. International Journal of Environmental Research and Public Health, 2019.
- 4 Leavens, E et al. JUUL electronic cigarette use patterns, other tobacco product use, and reasons for use among ever users: Results from a convenience sample. Addictive Behaviours, 2019.
- 5 Prochaska, J. et al. Nicotine delivery and cigarette equivalents from vaping a JUUL pod. Tobacco Control. 2021.
- 6 Environics. Vapers Online Survey to Measure Attitudes and Behaviours Regarding Vaping Over Time. POR 098-19
- 7 Callard, C. Cigarette pricing 1 year after new restrictions on tobacco industry retailer programmes in Quebec, Canada. <https://tobaccocontrol.bmj.com/content/28/5/562>
- 8 Quebec Coalition for Tobacco Control. Creating an optimal and coherent fiscal framework for tobacco, including a robust price policy
http://www.cqct.qc.ca/Documents_docs/DOCU_2017/MEMO_17_05_10_PricePolicyBrief_FINAL_V2.pdf
- 9 Nunavut. Bill 57. Tobacco and Smoking Act.
<https://assembly.nu.ca/sites/default/files/Bill-57-Tobacco-and-Smoking-Act-Assent-EN-FR.pdf>
- 10 Revenue Quebec. Sales Recording Systems.
<https://www.revenuquebec.ca/en/businesses/sector-specific-measures/mandatory-billing/mandatory-billing-in-the-restaurant-sector/sales-recording-systems/>
- 11 British Columbia. Information for Vapour Product Retailers. Notice of Intent to Sell e-substances and reporting regulations. <https://www2.gov.bc.ca/gov/content/health/keeping-bc-healthy-safe/tobacco-vapour/notice-of-intent-vapour-products>
This regulation has led to some manufacturers making product lists available, such as Pacific Smoke. B.C. Product Report.
<https://docs.google.com/spreadsheets/d/1i1Ktq5wmc4im1SF56VoaUOHs6f6okOv9luUrqvSsp9M/edit#gid=619419719>
- 12 Physicians for a Smoke-Free Canada. Briefing note. Regulatory Fees on tobacco suppliers. 2020
- 13 Physicians for a Smoke-Free Canada. Briefing note. Tobacco and Vaping Tax Measures