

**EXPLANATORY NOTES**  
**BILL**  
**No. 16**  
**An Act to amend *The Provincial Sales Tax Act***

**Clause  
of Bill**

1 This Act may be cited as *The Provincial Sales Tax Amendment Act, 2025*.

2 **Existing Provision**

**8(1)** The following classes of tangible personal property and taxable services are exempt from the tax imposed by this Act:

[...]

(oo.1) vapour products taxable pursuant to *The Vapour Products Tax Act*;

[...]

**Explanation**

Clause 8(1)(oo.1) is repealed to remove the Provincial Sales Tax exemption on vapour products.

3 **Existing Provision**

None

**Explanation**

This is the coming into force provision. The Act comes into force on June 1, 2025.