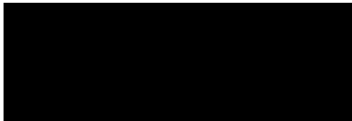
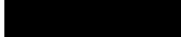


May 7, 2024



Dear :

**Re: Your request for access to information under Part II of the *Access to Information and Protection of Privacy Act* [Our File #: FIN-42-2024]**

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On April 9, 2024, the Department of Finance received your access to information request for the following:

“It has been more than 3 years since the Newfoundland and Labrador provincial government introduced a 20% VAT onto vapor products sold within the province. How much has the tax collected on a year by year basis since January 2021 when the tax was introduced? And how much have tobacco tax revenues changed on a year by year basis since this tax was introduced?”

The Department of Finance wishes to advise that access to the above requested information has been granted and is provided below, however we further clarify that the Vapor Products Tax is not a value-added tax (VAT), but is instead a tax that is applied on the purchase price of vapor products sold or brought into the province as a consumer.

Fiscal Year Ending	Vapor Products Tax	Tobacco Tax	Tobacco Tax (Change from Prior Fiscal)
3/31/2021	\$ 501,844.48	\$ 138,999,109.80	
3/31/2022	\$ 4,668,955.28	\$ 110,773,318.16	\$ (28,225,791.64)
3/31/2023	\$ 6,260,146.79	\$ 86,570,533.22	\$ (24,202,784.94)
3/31/2024	\$ 7,697,246.43	\$ 70,209,219.84	\$ (16,361,313.38)

Please be advised that you may ask the Information and Privacy Commissioner to review the processing of your access request, as set out in section 42 of the **Access to Information and Protection of Privacy Act, 2015** (the Act).

A request to the Commissioner must be made in writing within 15 business days of the date of this letter or within a longer period that may be allowed by the Commissioner. The address and contact information of the Information and Privacy Commissioner is as follows:

Office of the Information and Privacy Commissioner  
2 Canada Drive  
P. O. Box 13004, Stn. A  
St. John's, NL. A1B 3V8

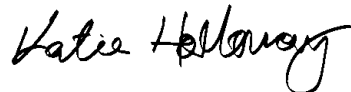
Telephone: (709) 729-6309  
Toll-Free: 1-877-729-6309  
Facsimile: (709) 729-6500

You may also appeal directly to the Supreme Court Trial Division within 15 business days after you receive the decision of the public body, pursuant to section 52 of the Act.

Please be advised that this response will be published following a 72-hour period after the response is sent electronically to you or five business days in the case where records are mailed to you. It is the goal to have the response posted to the Completed Access to Information Requests website within one business day following the applicable period of time. Please note that requests for personal information will not be posted online.

If you have any further questions, please feel free to contact the undersigned by email at [katieholloway@gov.nl.ca](mailto:katieholloway@gov.nl.ca).

Sincerely,



Katie Holloway  
ATIPP Coordinator  
Department of Finance