

# Information Notice

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**NOTICE**  
**The Retail Sales Tax Act**  
**May 1, 2008**

## **RETAIL SALES TAX EXPANDED EXEMPTION FOR SMOKING CESSATION PRODUCTS**

The 2008 Budget announced that effective May 1, 2008 the retail sales tax exemption for prescription smoking cessation products has been broadened to include non-prescription products.

Smoking cessation products that are produced and sold for the sole purpose of assisting the consumer to stop smoking tobacco are now exempt with or without a prescription.

Smoking cessation products (or nicotine replacement therapy products) are available in the following forms:

- trans-dermal patches,
- gum,
- lozenges,
- inhalers,
- nasal sprays,
- pills, and
- tablets

**Vendors are required to adjust their point of sale systems to exempt these products effective May 1, 2008.**

For further information, please contact:

### **Winnipeg Office**

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### **Westman Regional Office**

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