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Illicit Trade, Law Enforcement, and Community Health: Nicotine and Tobacco in Canada

A Case Study

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Preface

This document was created to support the work of the Global Law Enforcement and Public Health Association Special Interest Group on Illicit Trade and Public Health.
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1. Introduction and Case Rationale

This case study examines nicotine and tobacco in Canada to better understand how illicit trade, law enforcement, and community health interact within a broader system shaped by governance and policy. Its purpose is to show how decisions and actions in one part of that system can produce intended and unintended consequences elsewhere, and to identify where fragmented mandates, separate data systems, and limited feedback make those effects difficult to see or address. The case is intended to stand on its own as an analysis of the Canadian nicotine and tobacco landscape, while also providing a practical basis for discussion about how stronger coordination across law enforcement, public health, community health, regulatory, and policy systems could support more coherent and evidence-informed decision-making and action.

The case will also inform discussions at the 2026 International Law Enforcement and Public Health Conference (LEPH2026) in Leeds, where an emerging cross-sector special interest group will examine the relationship between illicit trade and public health.[1] In that context, nicotine and tobacco provide a practical test case for considering what information, relationships, and governance mechanisms are needed to improve coordination while preserving the distinct mandates of the institutions and actors involved.

Nicotine and tobacco in Canada are useful for this purpose because they combine a mature legal and regulated market with persistent illicit and non-compliant supply. Cigarette smoking has declined substantially over several decades, yet contraband, counterfeit, tax-evaded, unauthorized, and otherwise non-compliant products remain available. At the same time, vaping products, nicotine pouches, and other newer delivery products continue to test existing legal categories, regulatory approaches, enforcement responsibilities, and community-health responses, so the case is not settled history. These developments provide a contemporary example of why coordination matters: changing products and markets can create questions that cross regulatory, enforcement, and health mandates, requiring different institutions to identify emerging issues, determine responsibility, and share information needed to respond.

The case covers cigarettes and selected newer nicotine products, including vaping products and nicotine pouches, in their regulated, tax-exempt, unauthorized, non-compliant, contraband, or counterfeit forms, as applicable. It maps known supply and distribution pathways, identifies the institutions and communities involved, and examines four paired relationships: governance and illicit trade; illicit trade and enforcement; enforcement and community health; and community

[1] See the Global Law Enforcement and Public Health Association (GLEPHA), https://glepha.com/, and the 8th International Law Enforcement and Public Health Conference (LEPH2026), Leeds, United Kingdom, September 6–9, 2026, https://leph2026.org/illicit-trade-and-public-health/

health and governance. Governance and policy are treated not as a fourth standalone system, but as the foundational layer of rules, authorities, incentives, responsibilities, and coordination arrangements that shapes the three domains and the relationships among them. The case is diagnostic rather than evaluative: it does not recommend a preferred policy option or claim to establish causal relationships between regulation, enforcement, market behaviour, and health outcomes.

2. The Challenge

Nicotine and tobacco products are legal in Canada, but they are extensively regulated. Rules govern how products may be manufactured, authorized, imported, packaged, promoted, taxed, sold, and accessed (Canada Revenue Agency, 2026a, 2026b; Department of Justice Canada, 2024; Health Canada, 2022, 2026h). These requirements differ across cigarettes, vaping products, nicotine pouches, and therapeutic nicotine products and across federal, provincial, territorial, Indigenous, and municipal governance arrangements. Canada therefore has several overlapping nicotine markets rather than one uniform regulatory framework.

Despite substantial progress in reducing cigarette smoking, nicotine and tobacco use remains a significant health and community issue. In 2024, 11.2% of Canadian adults — approximately 3.6 million people — reported smoking cigarettes, down from 16.6% in 2018 (Health Canada, 2026c). Youth smoking reached a historic low of 1.5%, although vaping remains more prevalent among youth than cigarette smoking (Health Canada, 2026c). Tobacco use is also responsible for an estimated 46,000 deaths annually and generated approximately $11.2 billion in healthcare, lost-productivity, criminal-justice, and other direct costs in 2020 (Canadian Substance Use Costs and Harms Scientific Working Group, 2023; Health Canada, 2026a).

These effects are not evenly distributed. Available data show smoking prevalence of 22% in the lowest household-income quintile, compared with 12% in the highest. Among people who had ever smoked, about 70% in the highest-income quintile had quit, compared with 57% in the lowest — meaning someone in the top quintile is roughly 23% more likely to have quit than someone in the bottom quintile (Physicians for a Smoke-Free Canada, 2020). Smoking prevalence is also disproportionately higher among people with lower levels of formal education, some occupational groups, people living in the territories, and First Nations, Inuit, and Métis populations (Health Canada, 2026a, 2026c; Public Health Agency of Canada, 2019).

The most recent national on-reserve estimate, from the 2015–2016 First Nations Regional Health Survey, found that approximately 54% of First Nations adults living on reserve smoked daily or occasionally (First Nations Information Governance Centre, 2018; Health Canada, 2026a, 2026c). This estimate is not directly comparable with current national figures because it comes from a different survey, population, and period. It nevertheless illustrates both the scale of the disparity and an important surveillance limitation.

Canada’s principal tobacco datasets do not provide a complete picture of all populations. The Canadian Tobacco and Nicotine Survey excludes people living on reserve and in collective dwellings and does not disaggregate its findings by income. Income differences must therefore be drawn from the broader Canadian Community Health Survey, while estimates for Métis, Inuit,

First Nations adults living off reserve, and First Nations adults living on reserve come from different surveys that cannot be treated as one directly comparable dataset (Health Canada, 2023, 2026c; Physicians for a Smoke-Free Canada, 2020; Public Health Agency of Canada, 2019). This matters because communities that are less visible in national surveillance are also implicated in complex questions involving commercial tobacco use, tax-exempt sales, illicit distribution, enforcement, Indigenous jurisdiction, and the distinction between commercial and traditional or ceremonial tobacco.

Alongside the regulated market, some nicotine and tobacco products are produced, imported, distributed, or sold outside applicable rules. These include untaxed or smuggled cigarettes, counterfeit products, cigarettes manufactured or sold without required licences or tax payments, unauthorized nicotine pouches, and vaping products that do not comply with requirements concerning nicotine concentration, flavours, packaging, labelling, promotion, taxation, or sale (Guindon et al., 2017; Leuprecht, 2026). Products may reach consumers through cross-border movement, unauthorized storefront and wholesale distribution, parcel delivery, and online vendors (Leuprecht, 2026).

The size of this market is difficult to determine because illegal activity is not directly recorded. Estimates rely on indirect measures, including tax-paid sales, self-reported consumption, inspections, seizures, discarded-pack studies, and market modelling. Health Canada estimates that illegal tobacco may account for approximately 10% to 20% of the Canadian tobacco market, but other national, provincial, and industry estimates differ (Ernst & Young LLP, 2024; Health Canada, 2026a; KPMG, 2026; Leuprecht, 2026). The available evidence supports the conclusion that illicit supply is persistent and material, but not a single uncontested estimate of its current national market share.

Illicit and non-compliant supply has consequences across health, market, enforcement, and community settings. Products sold outside regulated channels may bypass requirements intended to protect consumers, including rules governing product safety, nicotine concentration, packaging, labelling, promotion, age restrictions, taxation, and authorization; Canadian compliance activity has identified vaping products that fail some of these requirements, including nicotine-concentration, health-warning, and promotion rules (Health Canada, 2026c, 2026d). Illicit and non-compliant products may also compete with businesses operating within those requirements, evade applicable taxes, and reduce public revenues (Ernst & Young LLP, 2024; Goodchild et al., 2022; Health Canada, 2026c, 2026d; Leuprecht, 2026). Distribution through cross-border, online, retail, and informal channels can engage multiple regulatory and enforcement authorities, while price, access, product characteristics, geography, convenience, and consumer preferences shape which products and supply channels people use (Goodchild et al., 2022; Gruber et al., 2003; Leuprecht, 2026). The resulting effects therefore extend beyond the illicit market itself, affecting consumer exposure, legal-market competition, public revenues, enforcement demands, and patterns of access and use within communities.

The central challenge is that these effects are measured and managed through different institutional mandates and data arrangements within the broader system. Health agencies track use and health outcomes; tax authorities track legal sales and revenue; regulators and enforcement organizations track compliance, seizures, investigations, and charges; and community actors may observe local effects that are not visible in those datasets. Because

these forms of information are not routinely connected, it is difficult to trace how a governing, regulatory, fiscal, or enforcement decision affects illicit supply, enforcement, or community health elsewhere in the system.

3. System Landscape

Nicotine and tobacco are governed in Canada through a distributed system of international commitments, federal statutes, provincial and territorial laws, Indigenous governance arrangements, municipal bylaws, tax rules, regulatory programs, and enforcement institutions. Responsibility changes according to the product, activity, location, and type of non-compliance involved. No single organization has end-to-end authority over the manufacture, importation, taxation, sale, use, enforcement, and community-health effects of nicotine and tobacco products.

For analytical purposes, this case treats illicit trade, enforcement, and community health as three interconnected domains within that broader system. Governance and policy are not a fourth parallel domain. Rather, they form the foundational layer of laws, authorities, regulatory and fiscal settings, institutional responsibilities, and coordination arrangements that shapes each domain and the relationships among them.

This section maps the system in two stages. It first identifies the principal authorities, rules, institutions, and coordination arrangements that make up this governance and policy layer. It then describes the legal market, illicit and non-compliant supply, enforcement activity, and the community-health actors and processes through which effects are experienced and observed.

3.1 Governance and Policy Layer: Authorities, Rules, and Responsible Institutions

3.1.1 International framework

Canada is party to the 2003 WHO *Framework Convention on Tobacco Control* (FCTC), which establishes international commitments concerning tobacco demand, supply, advertising, packaging, exposure, taxation, and illicit trade (World Health Organization, 2003). These commitments are implemented domestically through legislation, regulation, taxation, programs, and intergovernmental activity (Health Canada, 2026a).

The Convention's *Protocol to Eliminate Illicit Trade in Tobacco Products* establishes a more specific international framework for supply-chain controls, licensing, due diligence, tracking and tracing, enforcement, and international cooperation. Canada is neither a signatory nor a Party to the Protocol (Ross et al., 2015; United Nations Treaty Collection, 2026). Canada nevertheless undertakes domestic and bilateral activities that overlap with parts of the Protocol, including excise stamping, border enforcement, intelligence sharing, and joint investigations (Canada Revenue Agency, 2026b; Public Safety Canada, 2018; Royal Canadian Mounted Police, 2011).

International and domestic authority intersect most visibly in border regions such as Cornwall–Akwesasne, where the Canada–United States boundary crosses Indigenous territory and involves federal, provincial, Indigenous, and American institutions (Public Safety Canada, 2009).

This geography makes coordination and jurisdiction central features of the governance problem rather than secondary administrative considerations (Daudelin et al., 2013).

3.1.2 Health and product regulation

Within the federal Health Portfolio, Health Canada's Tobacco Control Directorate develops tobacco-control policy and administers and enforces the *Tobacco and Vaping Products Act (S.C. 1997, c. 13)*. The Act regulates the manufacture, packaging, labelling, promotion, product standards, and aspects of sale for tobacco and vaping products (Department of Justice Canada, 2024). Health Canada also conducts compliance promotion, market monitoring, inspections, seizures, ticketing, and referrals for prosecution (Health Canada, 2026c, 2026h).

The regulatory pathway depends on the product rather than on nicotine as a single substance. Tobacco products and non-therapeutic vaping products are governed under the *Tobacco and Vaping Products Act*, while non-therapeutic vaping products are also subject to the *Canada Consumer Product Safety Act* and associated safety, packaging, and labelling requirements. Products represented for therapeutic purposes, including cessation, are governed under federal health-product legislation and require authorization before they may be commercially sold for those purposes (Health Canada, 2022, 2026h). Nicotine replacement therapies (NRTs), including authorized nicotine pouches, are regulated as health products, with conditions of sale varying by dosage form (Health Canada, 2025, 2026b). Canada therefore has several legal pathways for nicotine products, each with different market-entry, packaging, promotional, and retail requirements.

The Public Health Agency of Canada (PHAC) supports prevention and cessation activities and contributes population-health surveillance (Health Canada, 2026a). Indigenous Services Canada funds and supports distinctions-based and Indigenous-led programs to reduce commercial tobacco use (Health Canada, 2026a). Under Canada's Tobacco Strategy, approximately $9.1 million annually is transferred to First Nations, Inuit, and Métis recipients to support community-led and culturally appropriate programming (Health Canada, 2026a).

Provincial and territorial governments exercise separate authority over areas such as retail licensing, minimum-age requirements, product display and access, flavours, taxation, health services, and smoke-free environments (Schwartz, 2019). Municipal governments may impose additional local restrictions through bylaws and business-licensing powers. For example, the federal *Non-smokers' Health Act* applies principally to federally regulated workplaces and transportation, while provincial, territorial, and municipal governments govern smoking and vaping in most other workplaces, restaurants, public places, and multi-unit residential settings (Health Canada, 2026h; *Non-smokers' Health Act*, 2018). These governments do not simply implement federal policy; they govern distinct, and sometimes overlapping, parts of the market within Canada's federal system.

3.1.3 Fiscal and market governance

The Department of Finance Canada develops and evaluates federal tax policy, including sales and excise tax policy (Department of Finance Canada, 2026). The Canada Revenue Agency administers the *Excise Act, 2001*, including licensing, duties, stamping, recordkeeping, and compliance requirements for tobacco and vaping products. Products entering the Canadian

duty-paid market generally require an excise stamp indicating that the applicable federal duty has been paid (Canada Revenue Agency, 2026b, 2026c; Department of Justice Canada, 2026e).

The federal vaping-duty framework applies to vaping substances whether or not they contain nicotine. Manufacturers and commercial importers must meet applicable licensing or registration requirements, and products entering the duty-paid market must be packaged and stamped. Participating provinces and territories also receive additional vaping duties through the coordinated federal system (Canada Revenue Agency, 2026a; Department of Justice Canada, 2026d).

Provincial and territorial governments administer separate tobacco-tax laws, permits, marking requirements, and compliance programs. They also use different mechanisms to govern tax-exempt sales to eligible First Nations purchasers, including allocation, refund, rebate, and negotiated tax arrangements (Schwartz, 2019). Ontario's allocation system, for example, permits a calculated quantity of cigarettes to be supplied to authorized on-reserve retailers for tax-exempt purchase by eligible First Nations consumers for their own use (Ontario Ministry of Finance, 2025).

Tax compliance and product compliance are therefore related but distinct. A product may comply with federal packaging requirements but lack the required excise stamp, or it may be duty-paid but sold contrary to provincial retail requirements. Similarly, lawful tax-exempt sale to an eligible purchaser is distinct from untaxed distribution outside the conditions governing the exemption. What constitutes the legal market therefore depends on the product, transaction, purchaser, and jurisdiction involved.

3.1.4 Public safety, border, and criminal justice

Public Safety Canada provides federal policy leadership and program support related to organized crime, border security, policing, and illicit tobacco. The Royal Canadian Mounted Police (RCMP) investigates federal offences, organized-crime activity, and cross-border trafficking involving contraband tobacco and related criminal networks. The Canada Border Services Agency (CBSA) administers and enforces customs legislation at the border, including screening, intelligence, seizures, and investigations involving unlawfully imported tobacco, vaping products, and other nicotine products (Health Canada, 2026a, 2026c).

Provincial, municipal, and Indigenous police services may also investigate tobacco-related offences within their jurisdictions or under applicable policing arrangements. Regulatory inspectors, tax authorities, border officials, and police may therefore act on different parts of the same supply chain — for example, where a product is unlawfully imported, unstamped, sold contrary to provincial tax rules, and connected to organized distribution. Public Safety Canada also supports First Nations and Inuit police services and dedicated policing arrangements delivered in collaboration with participating communities and provinces or territories (Health Canada, 2026c; Public Safety Canada, 2026).

The Department of Justice Canada provides legal advice, legislative drafting, and criminal-law policy support to federal departments and agencies (Department of Justice Canada, 2026a). The Public Prosecution Service of Canada prosecutes offences under federal statutes, including

the *Excise Act, 2001* and the *Customs Act*, and may prosecute related *Criminal Code* offences within its jurisdiction. Provincial prosecution services generally handle other *Criminal Code* prosecutions in the provinces and offences under provincial legislation (Public Prosecution Service of Canada, 2025).

Section 121.1 of the *Criminal Code* prohibits selling, offering for sale, transporting, delivering, distributing, or possessing for sale tobacco products or unpackaged raw leaf tobacco that are required to be stamped but are not stamped, subject to specified exceptions under the *Excise Act, 2001* (Department of Justice Canada, 2026b, 2026e). The provision applies specifically to tobacco products and unpackaged raw leaf tobacco rather than to all nicotine products; depending on the product and conduct involved, non-compliant vaping products and nicotine pouches may instead fall under the *Tobacco and Vaping Products Act*, *Canada Consumer Product Safety Act*, *Food and Drugs Act*, *Excise Act, 2001*, *Customs Act*, or provincial retail and tax legislation (Health Canada, 2026c, 2026h).

3.2 The Legal Market

These overlapping regulatory pathways produce several distinct legal nicotine and tobacco markets. Cigarettes and other tobacco products may be sold through authorized retail channels, subject to federal requirements governing their manufacture, packaging, labelling, promotion, and reporting, as well as provincial, territorial, and municipal rules governing retail access, taxation, and use (Health Canada, 2026e, 2026f, 2026h). Products entering the Canadian duty-paid market generally require an excise stamp indicating that the applicable federal duty has been paid. The stamp confirms excise status but does not establish compliance with all other product or retail requirements (Canada Revenue Agency, 2026b).

Non-therapeutic vaping products do not require premarket authorization under the *Food and Drugs Act*. They are instead governed through the *Tobacco and Vaping Products Act*, the *Canada Consumer Product Safety Act*, federal excise requirements, and additional provincial or territorial rules concerning matters such as flavours, display, online sales, and access by minors (Canada Revenue Agency, 2026b; Health Canada, 2022, 2026h). Federal requirements include a maximum nicotine concentration of 20 mg/mL and rules governing packaging, labelling, health warnings, and child-resistant containers (Health Canada, 2024, 2026g).

Products represented for therapeutic use, including nicotine products marketed for smoking cessation, require authorization under federal health-product legislation before they may be advertised or sold for that purpose (Health Canada, 2022). Conditions of sale vary by product form. Authorized nicotine pouches, for example, must be sold through pharmacies and kept behind the counter, while approved gums, patches, and lozenges may be available through broader retail channels (Health Canada, 2025, 2026b).

Importation rules also vary by product and purpose. Commercial importers must meet the customs, excise, product-authorization, and licensing requirements applicable to tobacco, vaping products, or therapeutic nicotine products. Limited personal-use and traveller exceptions may apply, but they do not displace other federal or provincial requirements (Canada Border Services Agency, 2025b; Department of Justice Canada, 2026c, 2026e; Health Canada, 2022, 2026h). These differences affect which products may enter the legal market and create potential

pathways for unauthorized products to enter through online orders, personal shipments, or misclassified imports.

The legal market also includes authorized tax-exempt sales to eligible First Nations purchasers under provincial arrangements. In Ontario, for example, authorized wholesalers may supply federally stamped cigarettes to authorized on-reserve retailers within an allocation system for sale to eligible First Nations consumers for their own use (Ontario Ministry of Finance, 2025). These lawful transactions are distinct from sales to ineligible purchasers or distribution outside the conditions governing the tax exemption.

These distinctions matter because legality depends not only on the product itself, but also on its authorization and excise status, how it enters and moves through the market, who sells and purchases it, and the jurisdiction in which the transaction occurs.

3.3 Illicit Trade and Non-Compliant Supply

The principal routes for illicit cigarettes in Canada include illegal manufacture and distribution within Canada; cross-border smuggling; diversion from tax-exempt, export, or duty-free channels; unlawful importation of counterfeit or other tobacco products; and resale through physical retailers, informal networks, and online vendors. Newer non-compliant nicotine products also enter through commercial imports, personal shipments, online orders, social media, and parcel-delivery systems (Leuprecht, 2026; Royal Canadian Mounted Police, 2024; Schwartz, 2019).

These routes have changed over time. In the early 1990s, Canadian-manufactured cigarettes were exported without Canadian tax and smuggled back into the country through organized distribution networks; tobacco manufacturers subsequently admitted or were found to have participated in aspects of this trade (CBC News, 2010; Government of Canada, 2008; Schwartz, 2019). By the 2000s, enforcement reporting increasingly identified illegal production and distribution in Ontario and Quebec, including cross-border corridors around Cornwall, Akwesasne, and Kahnawake, alongside imported counterfeit tobacco and wider organized-crime involvement (Public Safety Canada, 2009; Royal Canadian Mounted Police, 2011; Schwartz, 2019).

The prominence of these corridors requires careful distinction between lawful Indigenous economic activity, authorized tax-exempt sales, and distribution that contravenes applicable tax, excise, customs, or criminal law. Indigenous communities are relevant to parts of Canada's tobacco landscape because of geography, tax arrangements, community-based production, and cross-border jurisdiction; they do not account for every form or route of illicit trade (Ontario Ministry of Finance, 2025; Schwartz, 2019).

Contemporary illicit distribution is geographically broader, with organized crime involved in some production, trafficking, and distribution networks (Guindon et al., 2017; Health Canada, 2026a; Leuprecht, 2026; Public Safety Canada, 2009; Royal Canadian Mounted Police, 2011). For example, in two British Columbia investigations reported in 2024, the Royal Canadian Mounted Police seized an estimated 27 tonnes of contraband cigarettes connected to suspected transnational organized crime, cross-border cocaine smuggling, and money laundering. The investigations involved storage and distribution sites in several British Columbia communities

and links extending into Alberta (Royal Canadian Mounted Police, 2024). Also, in June 2026, Alberta authorities seized nearly 158,000 cartons — more than 31.6 million cigarettes — valued at over $29 million, the largest contraband tobacco seizure recorded by Alberta Gaming, Liquor & Cannabis (AGLC). AGLC-led investigations seized 45 million cigarettes across Alberta during the first half of 2026, demonstrating that large-scale detected distribution is not confined to established eastern border corridors (Alberta Gaming, Liquor & Cannabis, 2026b).

Online commerce has also expanded the market beyond conventional tobacco-smuggling routes (Leuprecht, 2026). Health Canada reports persistent difficulty identifying operators behind non-compliant websites, obtaining information from web hosts, couriers, and financial institutions, and verifying the age of online purchasers (Health Canada, 2026c). Online vendors can operate across jurisdictions and change their websites, payment arrangements, and delivery channels more quickly than place-based enforcement can respond (Health Canada, 2026c).

Price is a significant market incentive: an industry-commissioned study estimated that unstamped cartons sold for approximately 70%–83% less than legal duty-paid cartons in the provinces examined (Ernst & Young LLP, 2024). The available evidence, however, does not establish how much of illicit-market demand is attributable to price alone.

The non-compliant market also increasingly includes vaping products and nicotine pouches. Non-compliant vaping products may exceed permitted nicotine concentrations, lack required warnings or child-resistant packaging, or avoid applicable excise duties; nicotine pouches may also be sold without required Health Canada authorization (Canada Revenue Agency, 2026b; Health Canada, 2020, 2026g). For example, a 2026 Cornwall operation seized 7,160 tins of nicotine pouches together with unstamped cigars in an alleged cross-border smuggling incident; in February 2026, CBSA seized more than 1.8 million nicotine pouches attempting to enter Canada at the Blue Water Bridge; and the RCMP also in February 2026 seized bulk illegal tobacco, vape, and nicotine pouches from a convenience store in Yellowknife (Canada Border Services Agency, 2026; CBC News, 2026a, 2026b).

3.4 Enforcement

Enforcement operates within this distributed governance architecture: product compliance, tax compliance, border enforcement, and criminal investigation are handled through different mandates and reporting systems (Health Canada, 2026a, 2026c).

Enforcement is measured primarily through indicators of agency activity, detected non-compliance, and legal outputs. Health Canada reports inspections, observed compliance rates and contraventions, warning letters, seizures, ticketing, and prosecution-related actions (Health Canada, 2026c, 2026d). Tax, border, and police authorities commonly report investigations, search warrants, arrests or charges, convictions, quantities and estimated values seized, and estimated duties or taxes avoided (Canada Border Services Agency, 2025a, 2026; Royal Canadian Mounted Police, 2024, 2026a, 2026b, 2026c).

Federal compliance data indicate that non-compliance is concentrated in parts of the vaping market. Between April 2022 and March 2025, Health Canada reported average compliance rates of 96% among inspected gas and convenience stores, compared with 61% among

specialty vaping establishments, 59% among manufacturers, and 8% for online inspections (Health Canada, 2026c). The inspections were risk-informed and often directed toward establishments considered more likely to be non-compliant, so the results are not representative estimates for the market as a whole. In 2024–2025, non-compliance was observed at 43% of 546 specialty vaping establishments inspected, leading to seizures at 235 locations (Health Canada, 2026d). Common issues included prohibited flavour promotion, deficient health warnings, and products labelled above the federal nicotine-concentration limit (Health Canada, 2026d).

Health Canada has relied principally on warning letters and product seizures to respond to non-compliance under the *Tobacco and Vaping Products Act*. Its 2026 legislative review found that seizures can remove products from a particular location but are resource-intensive and difficult to apply against dispersed or rapidly changing online operations. The review identified stronger information sharing, administrative monetary penalties, inspector orders, recall powers, and additional digital-monitoring tools as possible additions to the federal framework (Health Canada, 2026c).

Provincial enforcement approaches differ in how they combine tax administration, regulatory inspection, intelligence, and policing. Quebec's ACCES tabac program provides a formal coordination structure involving Revenu Québec, public-safety institutions, police services, and other government partners (Mauer-Vakil & Schwartz, 2025). Ontario similarly uses a multi-agency model. Ministry of Finance investigators enforce provincial tobacco-tax requirements, while the Ontario Provincial Police's Contraband Tobacco Enforcement Team, housed within the Organized Crime Enforcement Bureau, targets smuggling and trafficking networks. Ontario also participates in the Cornwall Regional Task Force and cross-designates local public-health inspectors to undertake certain tobacco-tax enforcement activities (Ontario Ministry of Finance, 2026). Alberta uses a dedicated Tobacco Enforcement Unit within Alberta Gaming, Liquor & Cannabis, which conducts province-wide investigations with municipal police, the RCMP, and other enforcement agencies (Alberta Gaming, Liquor & Cannabis, 2026a, 2026b).

Other provinces use different specialized capacities: British Columbia's Ministry of Finance operates a dedicated investigations unit that works with the Royal Canadian Mounted Police, the Canada Border Services Agency, and other provinces, together with a retail inspection program intended to identify contraband products in stores (Government of British Columbia, 2026). Saskatchewan has incorporated contraband interdiction into highway and commercial-vehicle enforcement; in October 2025, a Saskatchewan Highway Patrol inspection led to the seizure of approximately 4.2 million unstamped cigarettes together with 46 kilograms of methamphetamine (Government of Saskatchewan, 2025).

Taken together, these examples show that provincial enforcement capacity is organized differently across Canada, ranging from formal multi-agency coordination models to specialized tax, police, and highway-enforcement units.

3.5 Community Health

Community health in this context includes the people, services, institutions, and relationships through which the effects of nicotine and tobacco are experienced and addressed. Relevant

actors include people who use or formerly used these products and their families; health-care providers; public-health authorities; cessation services and pharmacists; schools and youth-serving organizations; Indigenous governments and health organizations; community organizations; researchers; and advocacy groups (Health Canada, 2026a, 2026c).

Community-health actors do not necessarily define success in the same way, particularly in relation to vaping, cessation, and harm reduction. The resulting tension is not simply between support for and opposition to nicotine use. For example, one perspective might prioritize preventing nicotine initiation and supporting cessation; another recognizes movement away from combustible cigarettes as a potential health gain for adults who smoke. The same product can therefore raise different community-health considerations depending on the population involved (Health Canada, 2026a).

One such perspective is reflected in the work of health-related non-profit organizations. Heart & Stroke Foundation of Canada, the Canadian Cancer Society, and the Canadian Lung Association combine research or evidence translation with public education and policy advocacy, including position statements, public campaigns, and participation in government policy processes (Canadian Cancer Society, 2019, 2025; Canadian Lung Association, 2024, 2025a, 2025b; Heart & Stroke Foundation, 2023, 2026). In governance terms, these activities make such organizations participants in how nicotine-related risks and policy objectives are framed for public and government audiences.

Alongside these advocacy and evidence-translation functions, formal information about community health is generated through population surveillance and benchmarking. Federal sources include the Canadian Community Health Survey (CCHS), the Canadian Tobacco and Nicotine Survey (CTNS), and the Canadian Student Alcohol and Drugs Survey (CSADS), which provide information on smoking, vaping, cessation, access, and other nicotine-related behaviours across different populations (Health Canada, 2026i; Statistics Canada, 2026). These are complemented by independent research and benchmarking initiatives, including the International Tobacco Control Four Country Smoking and Vaping Survey, a longitudinal survey covering Canada, Australia, England, and the United States (Thompson et al., 2019), and the University of Waterloo's *Tobacco Use in Canada: Patterns and Trends*, which synthesizes national survey data and trends over time (Reid et al., 2022). These sources differ in their populations, sampling frames, questions, geographic coverage, and reporting cycles, limiting direct comparison across products and groups. Information on illicit-product use, unauthorized nicotine pouches, online purchasing, and movement between legal and non-compliant supply is also less consistently integrated into national reporting (Health Canada, 2026c, 2026i).

Formal surveillance is only one source of community-health information. Community organizations and frontline services can also provide qualitative information about emerging products, access barriers, changes in use, and concerns about trust or legitimacy that may not be captured in national surveillance or enforcement statistics (Health Canada, 2026c).

The governance challenge is how these forms of knowledge connect. Health, regulatory, tax, and enforcement institutions collect information for different mandates, and those data are not routinely linked to show how changes in one system are experienced in another (Health Canada, 2026c).

Section 4 examines the four paired relationships through which these cross-domain effects are most visible.

4. The Four Relationships

The following sections examine four paired relationships: governance and illicit trade; illicit trade and enforcement; enforcement and community health; and community health and governance. These relationships are treated as reciprocal, although the available evidence is not equally strong in both directions. Governance underlies all four relationships: it establishes the rules, authorities, incentives, responsibilities, and institutional arrangements within which illicit trade, enforcement, and community health operate, even where governance is not named in the relationship title.

4.1 Governance and Illicit Trade

Governance and policy shape the relative price, availability, and accessibility of legal and illicit nicotine products by setting the legal, regulatory, fiscal, and market conditions to which consumers and suppliers respond. For cigarettes, taxation affects the price advantage available to contraband suppliers (Gruber et al., 2003; Guindon et al., 2017). For vaping products and nicotine pouches, product standards, authorization requirements, retail rules, and importation controls affect which products can be sold legally and through which channels they can be obtained (Canada Border Services Agency, 2025b; Health Canada, 2024, 2025, 2026h; Supplementary Rules Respecting Nicotine Replacement Therapies Order, 2024).

These conditions create incentives and opportunities for non-compliant supply, while illicit-market adaptation can expose gaps or pressures in the governing arrangements themselves. The available evidence is much stronger on how governing conditions shape market behaviour than on the reverse pathway, and it does not quantify how much consumer movement from legal to illicit markets is attributable to any single policy change.

4.1.1 Taxation and price

Canadian evidence nevertheless shows a measurable relationship between price and cigarette demand and demonstrates why legal sales cannot be treated as a direct measure of total consumption. Using Canadian data from 1981 to 1999, Gruber et al. (2003) estimated a price elasticity of approximately −0.45 to −0.47 after accounting for smuggling: a 10% increase in cigarette prices was associated with an estimated 4.5% to 4.7% reduction in overall demand. Notably, an estimate based on unadjusted legal sales was substantially larger, at −0.72, because some movement from legal to smuggled cigarettes appeared in the data as reduced consumption. Higher prices therefore reduced smoking overall, but part of the decline in legal sales reflected a change in the source of supply rather than an equivalent decline in use (Gruber et al., 2003).

The relevant economic condition is affordability rather than taxation alone. Affordability reflects the retail price of cigarettes relative to consumer income and is affected by taxes, manufacturer pricing, and economic conditions. Between 2009 and 2019, cigarettes became an average of 26% less affordable across Canada, although the change ranged from 13% in Quebec to 55%

in New Brunswick (Worrell & Hagen, 2021). Tax design can also influence the characteristics of the products supplied. Irvine (2026) further argues that the structure of vaping excise duties can favour larger-volume products by reducing the effective duty per millilitre above the initial threshold.

As Section 3.3 shows, the price advantage available to contraband cigarettes is substantial. This creates an economic incentive for tax avoidance and illicit supply, but price alone does not determine the size of the illicit market. Supply routes, accessibility, enforcement risk, and consumer preferences also shape whether that incentive translates into illicit purchasing (Goodchild et al., 2022; Schwartz, 2019).

Price responses also differ across populations. Gruber et al. (2003) found substantially greater price responsiveness among the lowest-income households, while Bader et al. (2011) found stronger responsiveness among youth, young adults, and lower-socioeconomic-status populations. Evidence on illicit substitution and on several high-risk populations remains much thinner. Provincial experience also suggests that fiscal incentives operate through wider administrative arrangements, including tax-exemption design, licensing, supply-chain controls, and enforcement capacity (Mauer-Vakil & Schwartz, 2025).

Lastly, Canadian evidence does not support a simple claim that higher taxes automatically produce a larger or permanently growing contraband market. Contraband estimates for Quebec and Ontario rose during periods of rapid excise-tax increases in the 2000s and generally declined after 2007–2009, despite continued high taxes (Guindon et al., 2017).

4.1.2 Product rules, adaptation, and access channels

Non-compliant vaping products and nicotine pouches may offer nicotine concentrations, flavours, package sizes, or product formats that are restricted or unavailable through authorized retail channels (Health Canada, 2024; Leuprecht, 2026; *Supplementary Rules Respecting Nicotine Replacement Therapies Order,* 2024). Health Canada's vaping compliance work has identified products labelled above the federal nicotine-concentration limit, prohibited flavour promotion, and deficient health warnings among manufacturers, specialty vaping retailers, and online vendors (Health Canada, 2026c, 2026d). Health Canada has also warned about unauthorized nicotine pouches sold in Canada (Health Canada, 2020). Consumer preference data also show demand for some restricted product attributes: fruit was the most commonly reported vaping flavour in 2022, used by 53.4% of people who had vaped in the previous 30 days, including 63.1% of youth aged 15 to 19 (Health Canada, 2023). These findings establish demand for product attributes that are also available through non-compliant supply. What remains less clear is how often restrictions redirect existing demand toward those sources, as opposed to changing product choice or reducing use.

Emerging Canadian evidence provides a strong indication that product rules can redirect demand across products and purchasing channels. Davis et al. (2026a) estimated that the federal 20 mg/mL nicotine limit reduced e-cigarette sales in gas and convenience stores by approximately 37%, while Google searches related to e-cigarette shopping increased by approximately 19% and searches containing the phrase "Vape Shop" increased by 34%. These changes are consistent with increases in consumer interest in alternative purchasing channels, although the study does not establish whether those searches resulted in purchases or whether

any resulting purchases occurred through legal, non-compliant, or illicit sources. The study found no statistically significant increase in reported shipments from manufacturers to wholesalers and retailers; it did not measure illicit cigarette sales. In a separate analysis, Davis et al. (2026b) estimated that provincial flavour restrictions sharply reduced sales of restricted flavours, increased sales of tobacco-flavoured and unflavoured vaping products, and increased cigarette sales by 9.6%. These studies measure sales and search behaviour rather than total consumption, and therefore provide evidence of substitution and changing consumer interest without fully tracing where demand ultimately moves.

Suppliers can also adapt product design to regulatory boundaries. Irvine (2026) documents vaping products configured around provincial capacity limits, including products combining a nominally compliant 2 mL component with an additional reservoir. Similar product workarounds and misleading labelling have been documented in other recent Canadian market research, although the prevalence of these practices nationally is not known (Leuprecht, 2026).

Governing conditions may also affect where products are purchased. Irvine (2026) identifies large provincial differences between the volume of vaping liquid supplied and the estimated number of people who vape. In 2024, reported supply amounted to approximately 0.93 litres per vaper in Alberta and 0.96 in Ontario, compared with 0.42 in British Columbia, 0.43 in Saskatchewan, 0.30 in Quebec, and 0.15 in Nova Scotia. Assuming broadly similar consumption per user, Irvine (2026) estimates substantial interprovincial purchasing, particularly into Quebec, British Columbia, Saskatchewan, and Nova Scotia — jurisdictions with comparatively restrictive product or sales rules. These provincial differences provide Canada-specific evidence consistent with demand shifting across jurisdictional boundaries rather than disappearing. Because the flows are inferred from differences between supply and estimated users rather than directly observed transactions, their precise scale and causes remain uncertain (Irvine, 2026).

Taken together, the evidence supports three findings. First, higher legal prices reduce cigarette demand but also increase the financial advantage available to lower-priced contraband supply. Second, product and tax rules can affect not only which products are available, but also their design and the products, channels, and jurisdictions toward which consumers shift. Third, market responses depend on how governing rules are designed, administered, and enforced rather than on the formal restriction alone.

These market responses can also reveal where governing arrangements are being tested across digital, product, and jurisdictional boundaries, but Canada does not consistently trace how those signals feed back into policy or administrative adjustment (Health Canada, 2026c).

4.2 Illicit Trade and Enforcement

The structure of illicit and non-compliant nicotine and tobacco markets affects what enforcement can detect, prioritize, and disrupt. Large cross-border shipments, domestic distribution networks, unauthorized retail sales, and online vendors present different enforcement problems and require different forms of intelligence, investigation, and coordination. Enforcement, in turn, can remove product, disrupt particular networks, alter the risks and costs associated with illicit activity, and prompt suppliers to change routes, channels, or methods. The Canadian evidence

is stronger on how enforcement has adapted to different market forms than on whether enforcement has produced sustained changes in the illicit market.

Illicit cigarette markets have historically driven enforcement toward coordinated, intelligence-led responses (Royal Canadian Mounted Police, 2011). The RCMP's contraband tobacco strategy describes joint investigative teams, cross-border intelligence sharing, specialized tobacco initiatives, and collaboration among federal, provincial, municipal, Indigenous, and U.S. agencies as responses to trafficking routes that crossed organizational and territorial boundaries. The strategy also documented cases involving international cargo, commercial vehicles, postal and courier distribution, and internet sales, illustrating how the characteristics of the supply chain affected which partners and investigative tools were required (Royal Canadian Mounted Police, 2011). In some cross-border areas, this has also required sustained cooperation with Indigenous police services, including the Akwesasne Mohawk Police Service and Kahnawake Peacekeepers, reflecting the movement of illicit tobacco across international borders and federal, provincial, and Indigenous jurisdictions (Public Safety Canada, 2018).

The involvement of organized crime similarly changes the enforcement target from the tobacco product itself to the wider network moving and financing it. A 2008 national threat assessment identified 100 of 924 known organized-crime groups as involved in illicit tobacco; 78 of those groups were also involved in other criminal activity (Public Safety Canada, 2009). More recent investigations continue to find contraband tobacco alongside drugs, firearms, cash, and suspected money laundering (Canada Border Services Agency, 2025a, 2026; Royal Canadian Mounted Police, 2024, 2025a, 2025b, 2026a, 2026b, 2026c). These cases do not establish that organized crime controls the illicit tobacco market as a whole, but they demonstrate operational overlap with other illicit commodities. This raises a practical enforcement question: whether the most effective target is the tobacco supply itself or the networks, financial flows, transportation routes, and infrastructure supporting several illicit markets.

Irvine’s (2026) analysis of provincial vaping sales is consistent with substantial purchasing across provincial boundaries, particularly where local product or sales restrictions differ from those in neighbouring jurisdictions. This creates an enforcement mismatch: a province may regulate local retailers and products without directly controlling a seller located elsewhere, while online ordering and parcel delivery allow transactions to cross those boundaries. Health Canada identifies a comparable problem at the federal level. Its 2026 legislative review found that online enforcement is constrained by difficulties identifying regulated parties and locating their physical operations; couriers, web hosts, financial institutions, and digital platforms may hold information required to identify non-compliant sellers (Health Canada, 2026c). As supply becomes less tied to an identifiable local retailer, enforcement therefore shifts toward interjurisdictional information sharing, digital monitoring, payment and delivery intermediaries, and cooperation with authorities outside the jurisdiction where the consumer resides.

International evidence associates stronger governance, customs, enforcement, and administrative capacity with lower illicit tobacco penetration, while evaluations of multi-agency approaches show that coordination can improve intelligence sharing and operational response (McNeill et al., 2014; Paraje et al., 2023; Ulep et al., 2021). The United Kingdom’s long-term decline in its cigarette duty gap is consistent with that relationship, although enforcement cannot

be isolated from taxation, regulation, and other supply-side measures (HM Revenue & Customs, 2026a, 2026b).

The Ontario–Quebec comparison provides a Canadian illustration, although the evidence is less robust. Mauer-Vakil and Schwartz (2025) contrast Quebec's comparatively well-resourced, standing ACCES tabac model with Ontario's smaller Contraband Tobacco Enforcement Team and report estimated illicit cigarette-market shares of approximately 10–15% and 30–35%, respectively. The authors associate the difference with a wider combination of enforcement capacity, tax-exemption design, supply-chain controls, and political conditions, and acknowledge limitations in the underlying market estimates. The comparison provides a Canadian illustration of how sustained coordination, enforcement capacity, tax-exemption design, and supply-chain controls may contribute to market containment. The underlying illicit-market estimates are uncertain, however, and the relative contribution of each of these factors cannot be isolated.

The enforcement-to-market side of the relationship is less well measured in Canada. Seizures remove product and investigations can interrupt individual operations, but larger or more frequent seizures do not necessarily indicate a shrinking market; they may reflect greater illicit activity, improved intelligence, increased enforcement effort, or investigative success. Nor can changes in market structure be attributed confidently to enforcement pressure. Canadian illicit tobacco has shifted over time from export-and-reimport schemes to domestic and cross-border production, distribution, online sales, and courier channels, but taxation, consumer demand, technology, regulation, and supply opportunities changed at the same time. The RCMP identified this measurement problem in its 2011 strategy, noting limited evidence on the effectiveness of anti-contraband measures and the need for better metrics of success (Royal Canadian Mounted Police, 2011). Health Canada identifies a similar limitation today: seizures remove identified non-compliant products but are resource-intensive and difficult to apply against dispersed online markets (Health Canada, 2026c).

This leads to an unresolved question raised by the convergence of tobacco with other illicit markets. Dedicated tobacco programs can develop specialized knowledge of excise rules, stamping, manufacturing, and product-specific supply chains. At the same time, many major cases involve transportation networks, border crossings, financial flows, organized-crime groups, and investigative techniques that are not tobacco-specific. The evidence reviewed here does not establish whether dedicated nicotine and tobacco enforcement, integration into broader organized-crime and border enforcement, or a hybrid model produces better outcomes.

4.3 Enforcement and Community Health

Enforcement and community health affect one another in ways that are only partly measured. Enforcement of nicotine and tobacco rules is intended, in part, to reduce exposure to products that do not meet regulatory requirements and to protect people from associated health and safety risks. Community conditions, experiences, and concerns can also influence how enforcement is designed and delivered, including where governments adapt compliance practices to address patterns of access, trust, legitimacy, or cultural safety. Canada, however, measures enforcement activity more consistently than it measures either downstream community-health outcomes or the ways community feedback changes enforcement practice.

The available evidence can therefore show where enforcement identifies and removes non-compliant products, but it rarely establishes whether those actions subsequently reduce illness, nicotine dependence, exposure to unsafe products, or other community-level harms (Health Canada, 2026c, 2026d).

Vaping enforcement provides the clearest Canadian example. As Section 3.4 shows, Health Canada has identified substantial non-compliance in risk-targeted inspections of specialty retailers, manufacturers, and online sellers. In 2024–2025, 44% of 343 vaping-product samples collected from manufacturers and analyzed by Health Canada were non-compliant with nicotine-concentration requirements; Health Canada has also observed that many products found to exceed the federal 20 mg/mL nicotine limit were marketed as containing 20 mg/mL (Health Canada, 2024, 2026c). Health Canada reported seizing 298,501 non-compliant vaping products across its manufacturer and retail compliance activities during the same period (Health Canada, 2026c, 2026d). Laboratory testing and enforcement can therefore identify and remove products whose nicotine content does not meet regulatory requirements, reducing potential exposure to products that differ from the standards governing the legal market. These figures measure detected non-compliance and enforcement response, however, not whether the affected products caused adverse health outcomes.

Youth access illustrates why enforcement outputs and health outcomes may diverge. In 2022, 48.4% of youth aged 15 to 19 who had vaped in the previous 30 days reported obtaining their vaping device through social sources such as friends or family rather than directly from retailers (Health Canada, 2023). Retail inspection and seizure can therefore reach only part of the supply available to youth. This matters because preventing nicotine initiation and addiction among youth is an explicit objective of Canada's Tobacco Strategy, and youth vaping remains considerably more prevalent than youth cigarette smoking despite recent declines (Health Canada, 2026a, 2026c). The community-health question is consequently not only whether retailers comply, but whether enforcement meaningfully reduces youth access across retail, online, and informal channels.

The health implications of vaping also differ by population. Most youth (68.9%) and young adult (61.8%) vapers in the 2022 Canadian Tobacco and Nicotine Survey had never smoked cigarettes, while 78% of people who vaped aged 25 and older currently or formerly smoked (Health Canada, 2023). Among Canadians who quit smoking in 2024, approximately 21% reported using an e-cigarette to help them stop, although vaping is not an authorized cessation therapy (Health Canada, 2026a). These patterns indicate that changes in vaping-product availability can have different implications for nicotine-naive younger users and for adults who use vaping as an alternative to cigarettes. Enforcement that changes product availability therefore has the potential to produce different health effects across these populations, although the Canadian evidence reviewed here does not quantify the size or net effect of those differences.

Enforcement also has a community-health dimension beyond product exposure. Indigenous-led sources distinguish traditional or sacred tobacco from commercial tobacco and situate its use within particular cultural, spiritual, and wellness contexts. The First Nations Health Authority, for example, describes traditional tobacco as a sacred medicine used in ceremony, prayer, and offerings and explicitly distinguishes those uses from commercial tobacco (First Nations Health

Authority, 2026). Métis governments and organizations have likewise developed culturally grounded approaches to commercial-tobacco reduction, including land-based programming and traditional tobacco teachings (Otipemisiwak Métis Government, 2026). During Health Canada's third legislative review, First Nations and Métis organizations emphasized the need to protect ceremonial and traditional uses from enforcement activity and called for Indigenous-led, culturally safe approaches to tobacco and vaping compliance. Health Canada introduced distinctions-based cultural competency training for tobacco and vaping inspectors in February 2026, including material on colonization, rights, autonomy, and traditional uses of tobacco as a sacred medicine (Health Canada, 2026c). Canada's Tobacco Strategy similarly distinguishes sacred tobacco from commercial tobacco and supports community-led, distinctions-based approaches to commercial tobacco reduction (Health Canada, 2026a). In this context, community health includes cultural and spiritual wellbeing, trust, legitimacy, and relationships with enforcement institutions. The new training represents a concrete example of community-health and Indigenous governance concerns feeding back into enforcement practice; its effects on inspector behaviour and community experience have not yet been evaluated.

There is also a community-safety rationale for enforcement against illicit tobacco. Where tobacco or nicotine products are trafficked through operations that also involve drugs, firearms, cash, or suspected money laundering, enforcement can disrupt activity extending beyond the tobacco market itself (Canada Border Services Agency, 2025a, 2026; Royal Canadian Mounted Police, 2024, 2025a, 2025b, 2026a, 2026b, 2026c). Canadian reporting clearly documents these operational overlaps and individual disruptions; what it does not routinely measure is their longer-term effect on organized-crime capacity, violence, neighbourhood safety, or other community-health outcomes.

Overall, the evidence shows interaction in both directions. Enforcement removes non-compliant products, reaches some formal sources of youth access, and disrupts individual illicit operations; community realities and concerns can also prompt changes in how enforcement is designed and delivered. What remains poorly measured is whether either side of this relationship produces sustained changes in unsafe-product exposure, nicotine dependence, organized-crime harms, trust, cultural safety, or other community-health outcomes — and whether those effects differ across populations (Health Canada, 2026c, 2026d).

4.4 Community Health, Governance and Policy

Community health and governance are connected through a feedback relationship. Governing decisions shape the conditions in which communities experience nicotine and tobacco use, access, risk, services, and enforcement; community experience and evidence can in turn enter governing decisions through surveillance, evaluation, consultation, complaints, legislative reviews, advocacy, and targeted engagement. The evidence in this case is much clearer about the channels through which information enters governance than about how particular community signals alter decisions or outcomes.

Formal evaluation provides one feedback mechanism. A 2025 evaluation of federal tobacco and vaping activities identified gaps in surveillance continuity, compliance and enforcement capacity, information systems, and program coordination. Health Canada and the Public Health Agency of Canada accepted recommendations to improve data collection and analysis, modernize

information systems, and assess compliance and enforcement capacity. The evaluation also recommended that its compliance and enforcement findings inform the third legislative review of the *Tobacco and Vaping Products Act*, and Health Canada agreed to incorporate them where appropriate (Public Health Agency of Canada, 2025).

Public consultation provides a more direct route for community and stakeholder perspectives. Health Canada's third legislative review received 165 written submissions and held 21 meetings with external partners and stakeholders, including health organizations, provinces and territories, consumer groups, industry, and members of the public (Health Canada, 2026c). People with lived and living experience and youth advocacy organizations were among those invited to participate, demonstrating a formal route for these perspectives to enter the review. Because the published record does not identify their participation separately, however, their specific influence on the review cannot be assessed (Health Canada, 2026c).

These channels transmit more than information about community conditions. Health-related non-profit organizations enter policy processes with developed interpretations of risk and preferred policy responses. The recent debate over nicotine pouches provides an example: the Canadian Cancer Society and other health organizations publicly called on the federal government in November 2023 to close regulatory gaps concerning youth access and marketing, while Heart & Stroke publicly supported proposed federal restrictions in March 2024 (Canadian Cancer Society, 2024; Heart & Stroke Foundation, 2024). Federal measures introduced in August 2024 subsequently restricted youth-appealing promotion, flavours, and retail access for newer NRTs (*Supplementary Rules Respecting Nicotine Replacement Therapies Order*, 2024). The sequence demonstrates a concrete pathway through which civil-society advocacy and policy framing can enter government decision-making, although it does not establish how much influence any individual organization has on the decision.

Indigenous engagement provides a clearer example of community-specific feedback. During the third legislative review, First Nations, Inuit, and Métis organizations called for culturally appropriate, self-determined, and distinctions-based approaches, including protection of sacred and ceremonial tobacco and culturally safe enforcement (Health Canada, 2026c). As noted in Section 4.3, one example of administrative adaptation is distinctions-based inspector training developed with Indigenous partners.

Community feedback can also enter the system directly through complaints. Health Canada received approximately 1,100 tobacco- and vaping-related enquiries and complaints in 2024–2025 and more than 3,500 over the preceding five years (Health Canada, 2026c). Reports of suspected non-compliance can trigger inspections, but Health Canada does not publish the proportion of complaints that result in inspections or other follow-up, and its inspection data do not identify which inspections originated from complaints (Health Canada, 2026c). Complaints therefore provide a direct route from observed conditions to regulatory action, but the extent and outcomes of that feedback are not visible in the published data. The process is also designed primarily to identify non-compliance rather than broader community-health effects.

A broader limitation is that the information needed to close the feedback loop remains distributed across institutions. Health Canada's third legislative review found that relevant tobacco and vaping information is collected across the federal government, but existing

information systems constrain its joint use. Legislative amendments made in 2024 permit the Canada Revenue Agency to share confidential excise information with Health Canada for administration and enforcement of the TVPA, while consultation participants proposed further measures including shared databases and coordinated inspection planning (Health Canada, 2026c). These developments may improve information sharing across regulatory, fiscal, and enforcement institutions, but they do not yet create an integrated view of community-health outcomes.

The feedback loop is therefore present but incomplete. Canada has multiple channels through which community and health signals enter governing decisions, but separate surveillance, compliance, enforcement, and fiscal functions do not consistently trace the pathway from ***community condition → evidence → decision → implementation → community outcome***. Canada measures prevalence, compliance, enforcement activity, and fiscal effects through different institutions and datasets, but cannot consistently trace whether a regulatory or enforcement change subsequently affected illicit supply, cessation, youth initiation, trust, service access, or other community-health outcomes. The broader system can therefore demonstrate that feedback occurs more readily than it can demonstrate what that feedback ultimately changes.

5. Conclusions

The nicotine and tobacco case demonstrates that illicit trade, enforcement, and community health are interconnected domains within a broader system shaped throughout by governance and policy. Their relationships are neither simple nor predictable. Governing decisions shape prices, products, access, authorities, and incentives; consumers and suppliers adapt; illicit markets alter the problems enforcement must address; enforcement can in turn reshape market behaviour and community conditions; and community evidence and experience can feed back into governing and enforcement decisions. The case therefore points to relationships among domains, rather than isolated performance within any one of them, as the critical unit of analysis.

The most consistent governance weakness exposed by the case is the connection between decisions, evidence, and outcomes. Canada has substantial regulatory, fiscal, health, border, policing, and community-health capacity, as well as functioning coordination mechanisms in particular jurisdictions and programs. But information generated under these different mandates is not routinely connected in ways that allow decision-makers to trace how an intervention in one part of the system affects illicit supply, enforcement, community health, or governing decisions elsewhere (Health Canada, 2026c). The problem is therefore not simply an absence of activity or coordination; it is the absence of consistent cross-domain visibility and feedback.

The case does not establish that taxation, stronger enforcement, different product rules, or any other individual policy lever would produce the best overall outcome. Nor does it suggest collapsing distinct institutional mandates or responsibilities. Rather, it identifies the interfaces within the broader system as the critical governance issue: where information is shared, where outcomes are measured across domains, where community signals reach decision-makers and enforcement actors, and where responsibility exists for identifying effects that cross institutional

boundaries. These are the points at which more coherent governance could be explored while preserving distinct expertise and responsibilities. In that sense, nicotine and tobacco provide a practical basis for the cross-sector discussion this case was designed to support: not which domain or institution should prevail, but how the system as a whole can better see, understand, and respond to the consequences its different parts produce together.

About the IOG

The Institute on Governance (IOG) is an independent, Canadian, not-for-profit, charitable think tank that was founded in 1990. The IOG exists to advance good governance in the public interest. Governance defines who should have power and why, who should have voice in decision-making, and how account should be rendered.

The Institute has more than 30 years of experience in exploring and developing approaches to responsible and responsive governance in Canada and abroad. The IOG's primary goal is to promote and share good practices, through offering solutions and continuous improvements in the capacity of organizations to deliver on their mission. IOG's work spans public governance, board and organizational governance, science and innovation, international governance, digital governance and learning and leadership.

Effective governance ensures objectives are realized, resources are well managed, and the interests of stakeholders are reflected in decisions. The IOG has worked with a range of public purpose organizations, including public and para-public institutions, self-regulatory bodies, associations and other not-for-profit organizations. To that end, the IOG frames its approach to good governance around a set of core principles for public purpose organizations derived from international standards. Within this framework, we work with our partners to help them determine what governance structure, policies, and processes will serve them best. At the IOG, we constantly strive to link principles with practice. IOG's science and innovation practice takes these considerations one step further to examine the types of evidence that inform decision-making, and the values upon which that evidence is created and based.

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