



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

GAVIN NEWSOM
Governor

YOLANDA RICHARDSON
Secretary
Government Operations Agency

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Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

CRS
711

New Prevent All Cigarette Trafficking (PACT) Act Reporting Requirements for Electronic Nicotine Delivery Systems (ENDS) Effective March 27, 2021

If you sell, transfer, or ship for-profit Electronic Nicotine Delivery Systems (ENDS) into California from outside the state, you will be required to register and file monthly reports with us. Also, if you sell, transfer, or ship for-profit cigarettes, smokeless tobacco products, or ENDS in interstate commerce, you must register and file monthly reports with the tobacco tax administrator of the state where the shipment is delivered.

Need to Register?

Register Online: You may register beginning April 1, 2021.

- If you do not currently have any accounts with us, please [register](#) online at www.cdtfa.ca.gov and select the *Login/Register* button. From our *Taxpayer Online Services Portal* page, under the heading *Registration*, select *Register a New Business Activity*.
- If you already have a PACT Act account with us, you do not need to register and will automatically be able to file online after you log in with your username and password.
- If you already have other account types with us and need to register for a PACT Act account, please log in with your username and password. Under the *I Want To* section, select *Business Activity*, select *More*, then select *Register a New Business Activity*, and then complete the registration for a PACT Act account.

Out-of-State Licensed Tobacco Products Distributors: We will automatically register current licensed tobacco products distributors selling ENDS into California. Watch for your registration letter in the mail by April 1, 2021.

File Online: March 2021 is the first monthly filing period to report ENDS.

- You can file the CDTFA-5204-PA-3, *California Electronic Nicotine Delivery System (ENDS) PACT Act Report*, online with your username and password.
- The monthly report must contain detailed information about each shipment.
- PACT Act reports are due monthly by the 10th day of the month following the end of the reporting period.

What are ENDS?

ENDS are defined as any electronic device that delivers nicotine, flavor, or any other substance to the user inhaling from the device. ENDS include:

- An eCigarette, eHookah, eCigar, vape pen, advanced refillable personal vaporizer, electronic pipe; and
- Any component, liquid, part, or accessory of an ENDS device, without regard to whether the component, liquid, part, or accessory is sold separately from the device.

ENDS do not include a product approved by the Food and Drug Administration (FDA) for sale as a tobacco cessation product or any other therapeutic purpose and marketed and sold solely for this purpose.

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Reporting Requirements for
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The Legislation

The federal Prevent All Cigarette Trafficking (PACT) Act became effective on June 29, 2010. The PACT Act amends the federal Jenkins Act (15 U.S.C. section 375-378). The Preventing Online Sales of E-Cigarettes to Children Act (2021 Omnibus Appropriations Bill H.R. 133 section 601) amends the definition of cigarette to include electronic nicotine delivery systems (ENDS).

For More Information

Call our Customer Service Center at 1-800-400-7115 (CRS:711), then select the *Special Taxes and Fees* option. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.