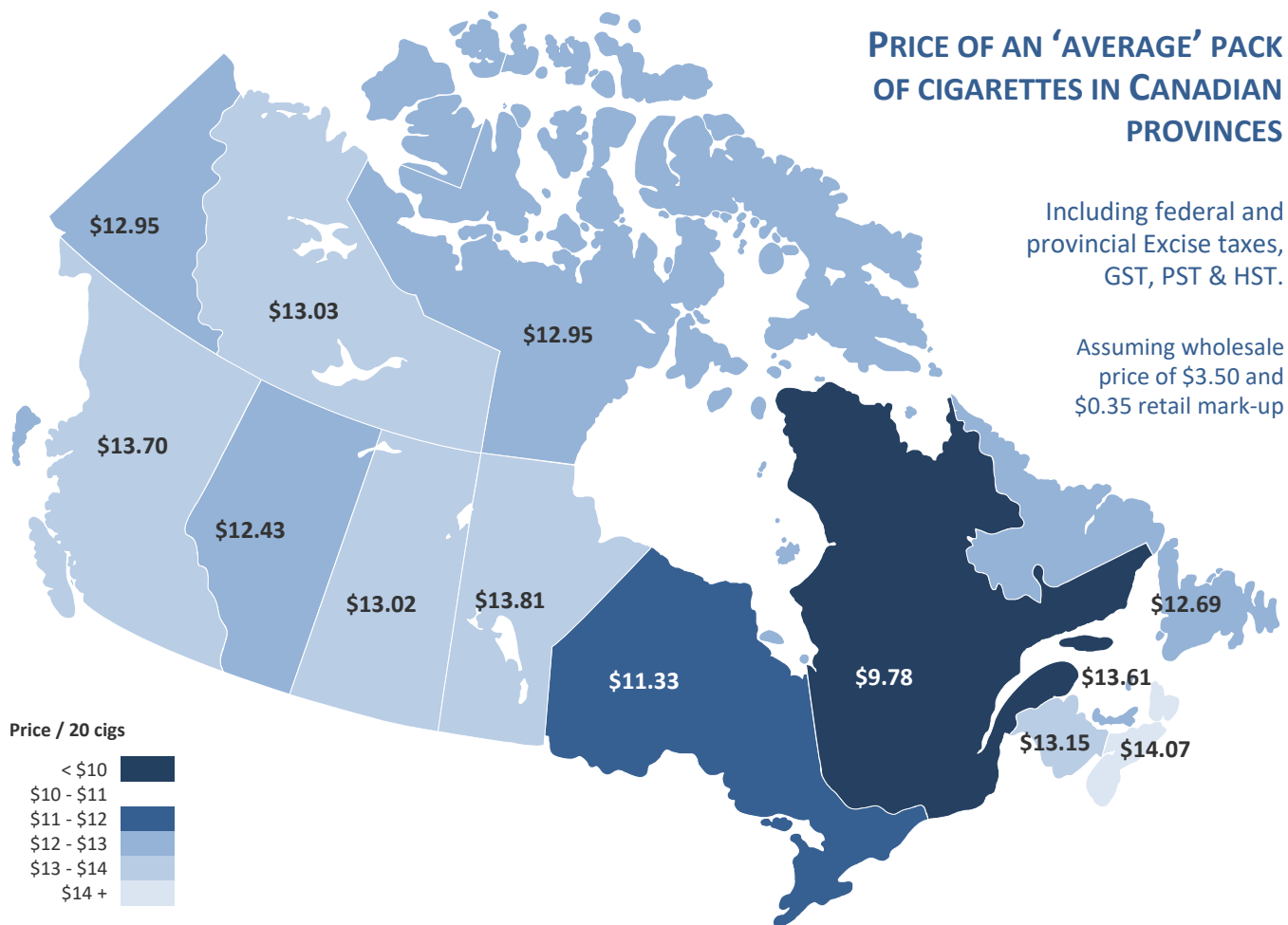


Taxes on cigarettes in Canadian jurisdictions



Based on a national average wholesale product cost of \$3.50 for a package of 20 cigarettes, consistent with the average wholesale prices provided to Health Canada, and an estimated retail market up of 10%.

GST: Federal Goods and Services Tax; PST: Provincial Sales Tax as applied to tobacco; HST: Harmonized provincial and federal sales taxes.

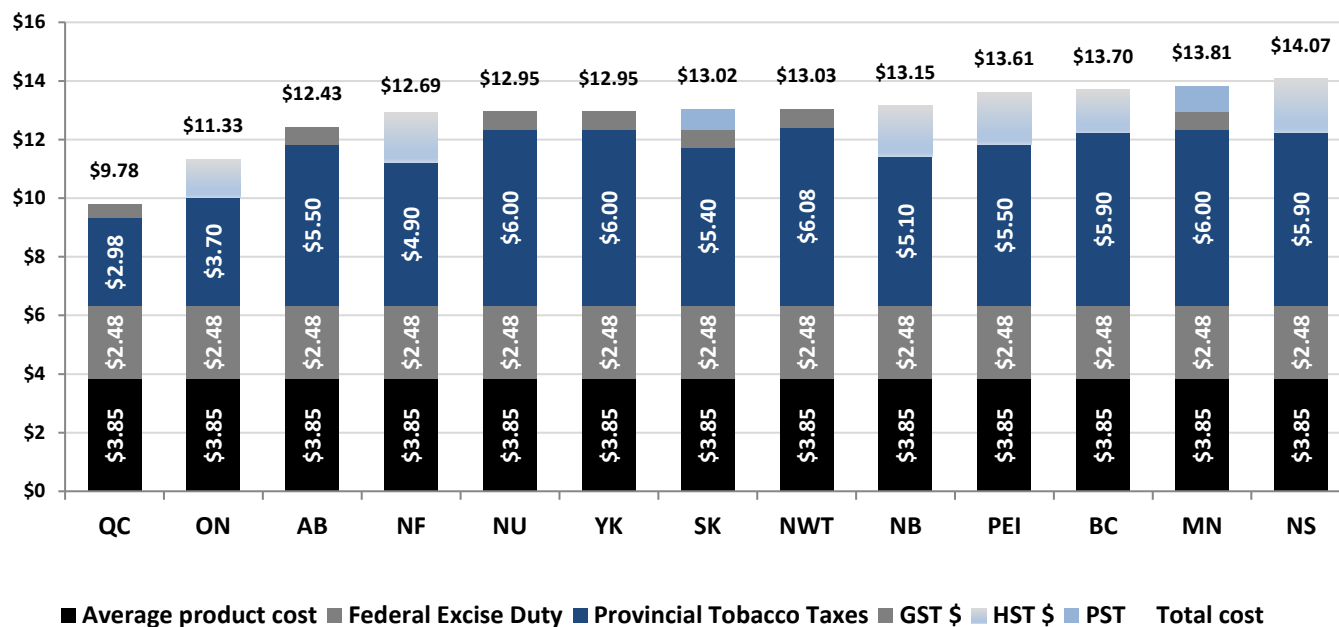
Source: Provincial finance and revenue ministry websites.

Updated: July 2020

Physicians *for a* Smoke-Free Canada

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Price of an 'average' pack of cigarettes in Canadian provinces and components of this cost.



Per 200 cigarettes	Excise Taxes			Sales taxes applied to tobacco				Total	Cost of a package of 20 cigarettes
	Federal Excise Tax	Prov. Excise	Total Excise taxes	GST	PST	HST	Total		
British Columbia	\$24.84	\$59.00	\$83.84			12%	12%	\$13.70	
Alberta	\$24.84	\$55.00	\$79.84	5%			5%	\$12.43	
Saskatchewan	\$24.84	\$54.00	\$78.84	5%	6%		11%	\$13.02	
Manitoba	\$24.84	\$60.00	\$85.84	5%	7%		12%	\$13.81	
Ontario	\$24.84	\$36.95	\$61.79			13%	13%	\$11.33	
Quebec	\$24.84	\$29.80	\$54.64	5%			5%	\$9.78	
New Brunswick	\$24.84	\$51.04	\$75.88			15%	15%	\$13.15	
Nova Scotia	\$24.84	\$59.04	\$83.88			15%	15%	\$14.07	
Prince Edward Island	\$24.84	\$55.04	\$79.84			15%	5%	\$13.61	
Newfoundland	\$24.84	\$49.00	\$73.84			15%	15%	\$12.69	
Northwest Territories	\$24.84	\$60.80	\$85.64	5%			5%	\$13.03	
Nunavut	\$24.84	\$60.00	\$84.84	5%			5%	\$12.95	
Yukon	\$24.84	\$60.00	\$84.84	5%			5%	\$12.95	