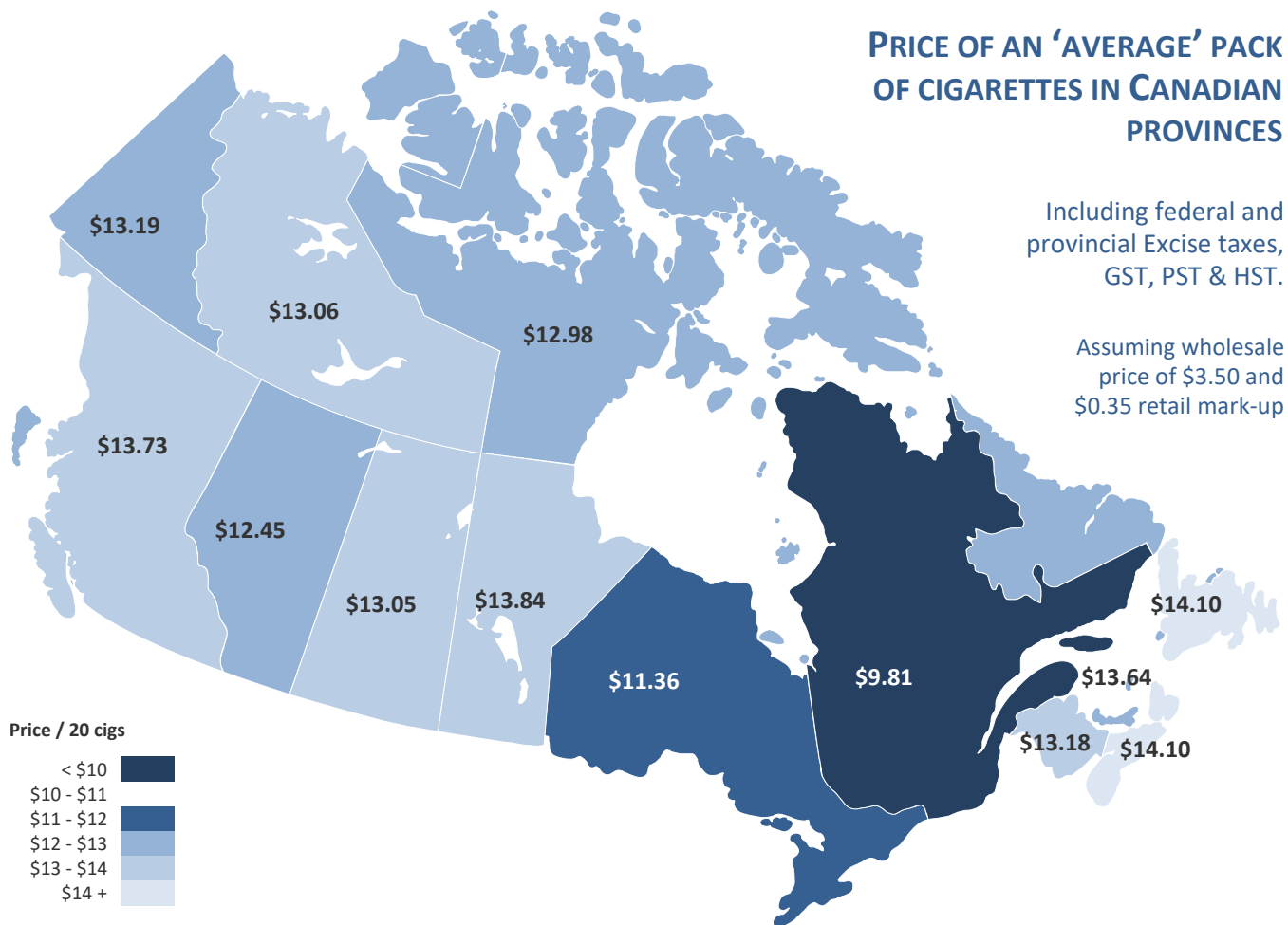


Taxes on cigarettes in Canadian jurisdictions



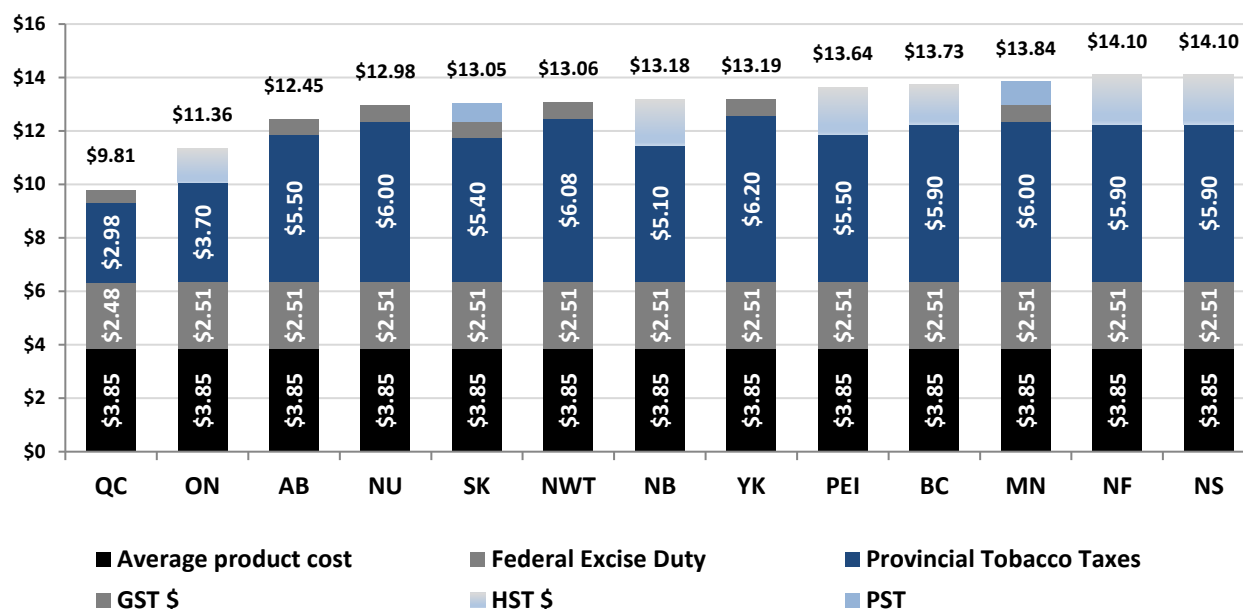
Based on a national average wholesale product cost of \$3.50 for a package of 20 cigarettes, consistent with the average wholesale prices provided to Health Canada, and an estimated retail market up of 10%.

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: April 1, 2021

Price of an 'average' pack of cigarettes in Canadian provinces and components of this cost, October 2020.



Taxes on a carton of 200 cigarettes in Canadian, April 1, 2021.

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		
British Columbia	\$25.09	\$59.00	\$84.09			12%	12%	\$13.73
Alberta	\$25.09	\$55.00	\$80.09	5%			5%	\$12.45
Saskatchewan	\$25.09	\$54.00	\$79.09	5%	6%		11%	\$13.05
Manitoba	\$25.09	\$60.00	\$85.09	5%	7%		12%	\$13.84
Ontario	\$25.09	\$36.95	\$62.04			13%	13%	\$11.36
Quebec	\$25.09	\$29.80	\$54.89	5%			5%	\$9.81
New Brunswick	\$25.09	\$51.04	\$76.13			15%	15%	\$13.18
Nova Scotia	\$25.09	\$59.04	\$84.13			15%	15%	\$14.10
Prince Edward Island	\$25.09	\$55.04	\$80.13			15%	5%	\$13.64
Newfoundland	\$25.09	\$59.00	\$84.09			15%	15%	\$14.10
Northwest Territories	\$25.09	\$60.80	\$85.89	5%			5%	\$13.06
Nunavut	\$25.09	\$60.00	\$85.09	5%			5%	\$12.98
Yukon	\$25.09	\$62.00	\$87.09	5%			5%	\$13.19

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The views expressed herein do not necessarily represent the views of Health Canada