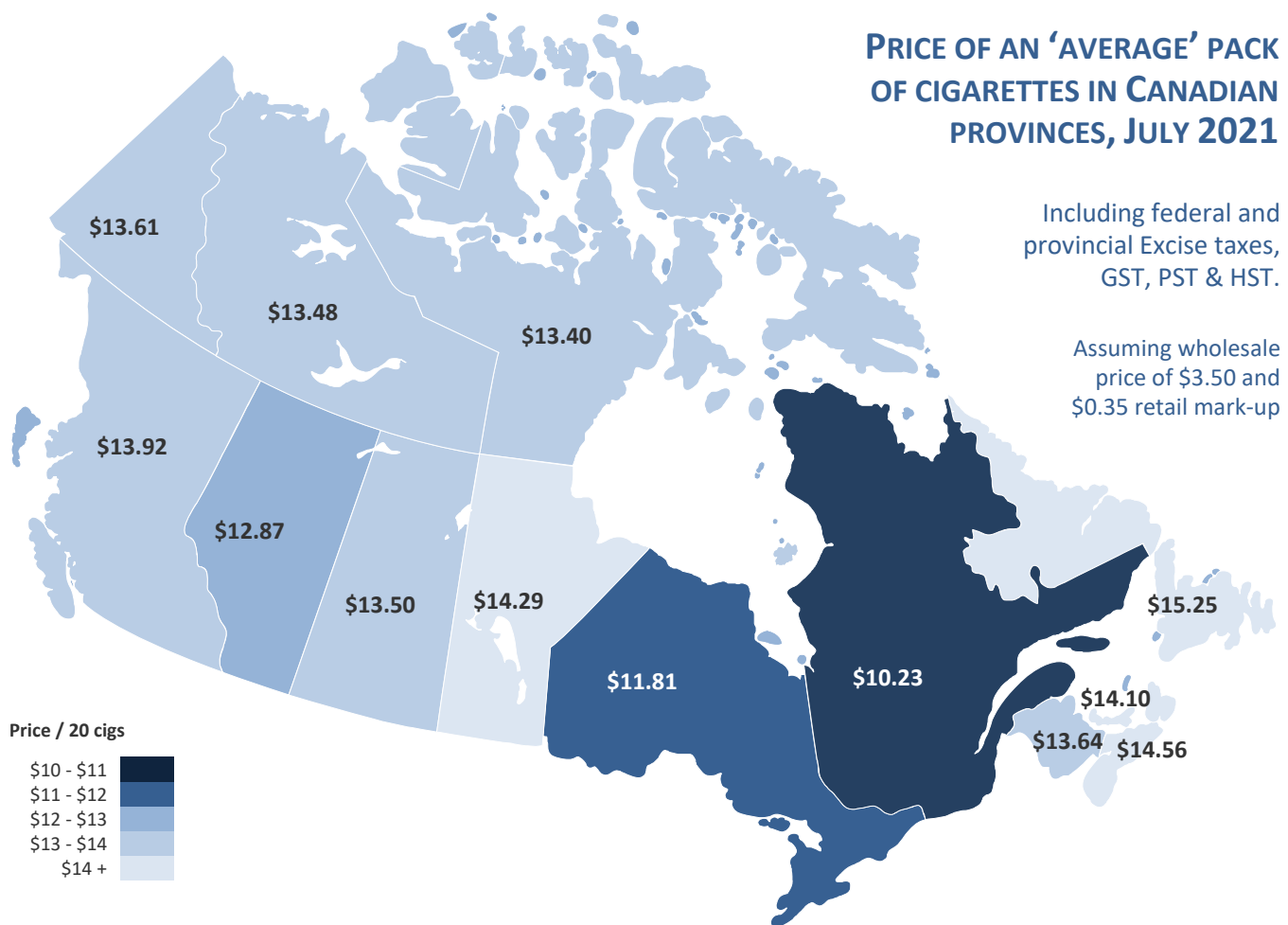


Taxes on cigarettes in Canadian jurisdictions



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.

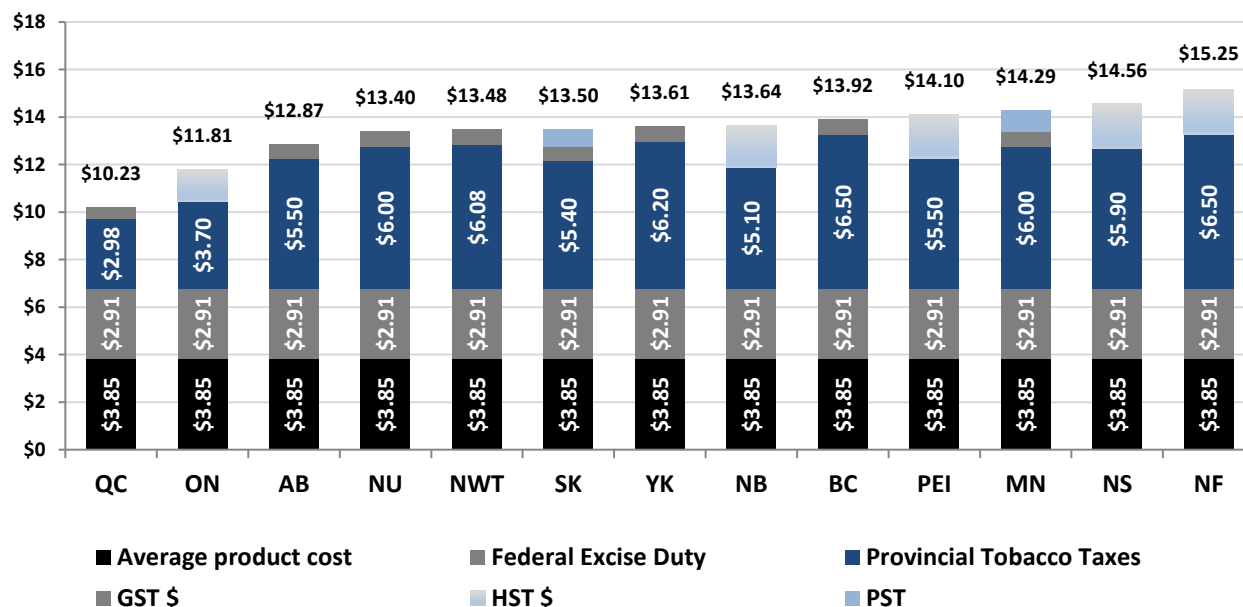
Prices in effect July 1, 2021

Updated: May 31, 2021

Physicians *for a* Smoke-Free Canada

134 Caroline Avenue ♦ Ottawa ♦ Ontario ♦ K1Y 0S9
www.smoke-free.ca ♦ psc @ smoke-free.ca

Price of an 'average' pack of cigarettes in Canadian provinces and components of this cost, July 1, 2021.



Taxes on a carton of 200 cigarettes in Canadian, July 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	\$29.09	\$65.00*	\$94.09	5%			5%	\$13.92
Alberta	\$29.09	\$55.00	\$84.09	5%			5%	\$12.87
Saskatchewan	\$29.09	\$54.00	\$83.09	5%	6%		11%	\$13.50
Manitoba	\$29.09	\$60.00	\$89.09	5%	7%		12%	\$14.29
Ontario	\$29.09	\$36.95	\$66.04			13%	13%	\$11.81
Quebec	\$29.09	\$29.80	\$58.89	5%			5%	\$10.23
New Brunswick	\$29.09	\$51.04	\$80.13			15%	15%	\$13.64
Nova Scotia	\$29.09	\$59.04	\$88.13			15%	15%	\$14.56
Prince Edward Island	\$29.09	\$55.04	\$84.13			15%	5%	\$14.10
Newfoundland	\$29.09	\$65.00	\$94.09			15%	15%	\$15.25
Northwest Territories	\$29.09	\$60.80	\$89.89	5%			5%	\$13.48
Nunavut	\$29.09	\$60.00	\$89.09	5%			5%	\$13.40
Yukon	\$29.09	\$62.00	\$91.09	5%			5%	\$13.61

*the B.C. rate is \$59 per carton until July 1, 2021

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