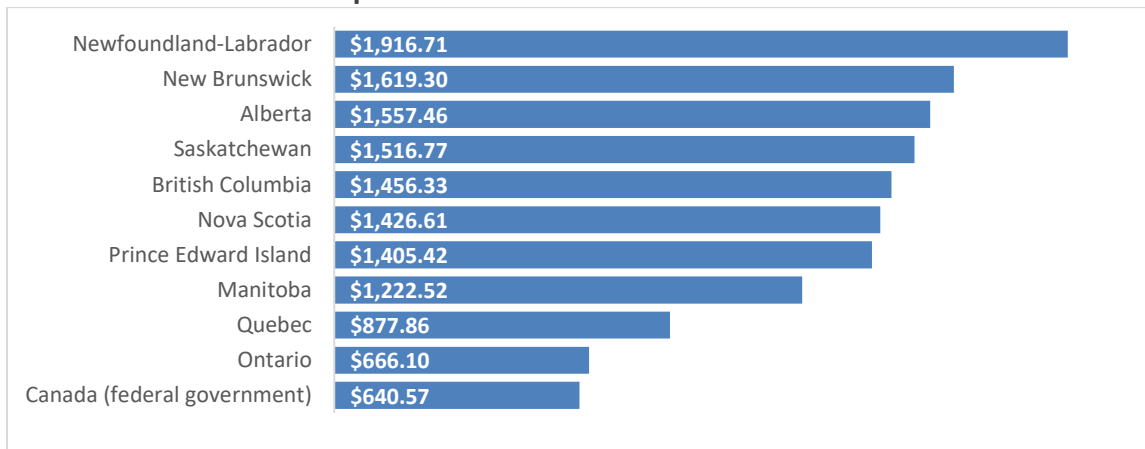


Tobacco taxes paid by smokers

The average Canadian smoker pays \$1,348 a year in tobacco taxes.

Excise taxes on tobacco products are applied by all provincial and territorial governments, as well as by the federal government. The rate of tax varies across the provinces, as does the practice of applying additional sales taxes to these products.¹ In 2019, the federal government applied a tax of \$24.38 to each carton of cigarettes. Provincial excise taxes ranged from \$29.80 per carton (Quebec) to \$59.00 (Manitoba).

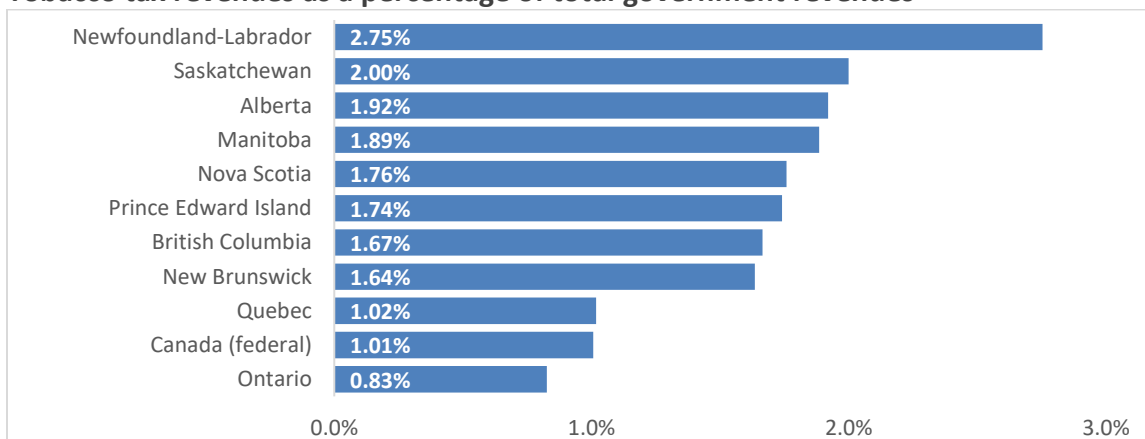
Amount received in taxes per smoker



Tobacco taxes represent about 1.6% of government tax revenues and about 1.1% of total government revenues.

The contribution of tobacco tax revenues to the treasury of federal and provincial governments ranges from a low of 0.8% in Ontario to a high of 2.75 in Newfoundland and Labrador.

Tobacco tax revenues as a percentage of total government revenues



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Tax revenues, tobacco taxes and resident smokers, 2018. ²

	Number of Smokers (12+)	Tobacco tax revenues	Total tax revenues	Total Revenues
	2018	2017-2018	2017-2018	2017-2018
Canada (federal government)	4,926,800	\$3,155,975,973	\$263,088,611,000	\$313,606,243,000
Newfoundland & Lab.	83,600	\$160,237,000	\$4,561,655,000	\$5,820,347,000
Prince Edward Island	22,500	\$31,622,000	\$1,016,432,000	\$1,817,032,000
Nova Scotia	147,700	\$210,710,000	\$5,734,279,000	\$11,979,997,000
New Brunswick	94,300	\$152,700,000	\$4,586,300,000	\$9,339,000,000
Quebec	1,257,600	\$1,104,000,000	\$70,428,000,000	\$108,404,000,000
Ontario	1,867,600	\$1,244,000,000	\$99,723,000,000	\$150,594,000,000
Manitoba	186,500	\$228,000,000	\$7,877,000,000	\$12,091,000,000
Saskatchewan	184,800	\$280,300,000	\$6,781,834,000	\$14,019,268,000
Alberta	583,000	\$908,000,000	\$20,761,000,000	\$47,295,000,000
British Columbia	499,200	\$727,000,000	\$27,593,000,000	\$43,659,000,000

¹ Provinces which do not apply additional sales tax are Alberta, Quebec, Prince Edward Island.

² Data taken from the Public Accounts of each province and the federal government.