

Tobacco tax revenues per smoker,

Canada 2012 to 2023

Canadian tobacco taxes range from \$67 to \$102 dollars per carton of 200 cigarettes

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 At the beginning of 2024, the federal government applied a tax of \$31.66 to each carton of cigarettes. Provincial excise taxes ranged from \$36.95 per carton (Ontario) to \$70.00 (Yukon Territory).

In 2022, the average Canadian smoker paid \$1,685 a year in tobacco taxes.

In 2022-23, Canadian governments reported that they received a total of \$6.4 billion from specific taxes imposed on tobacco products. Less than half of that total was represented by the \$2.96 billion in tobacco taxes received by the federal government, with \$3.4 billion received by provincial governments. Almost all (90%) of the federal tobacco tax is collected on manufactured cigarettes, with taxes on cigars and loose tobacco totalling about 340 million. Provincial governments do not provide detail on revenues from different types of tobacco.

These revenues represents an average of \$1,685 in tobacco taxes collected from each of Canada's 3.8 million smokers – with the federal government reporting \$779 in tobacco tax revenue per smoker and provincial governments reporting between \$616 and \$1,311 per smoker during the year. Almost two-thirds (63%) of Canada's smokers live in Quebec and Ontario, where where tobacco taxes are lowest.

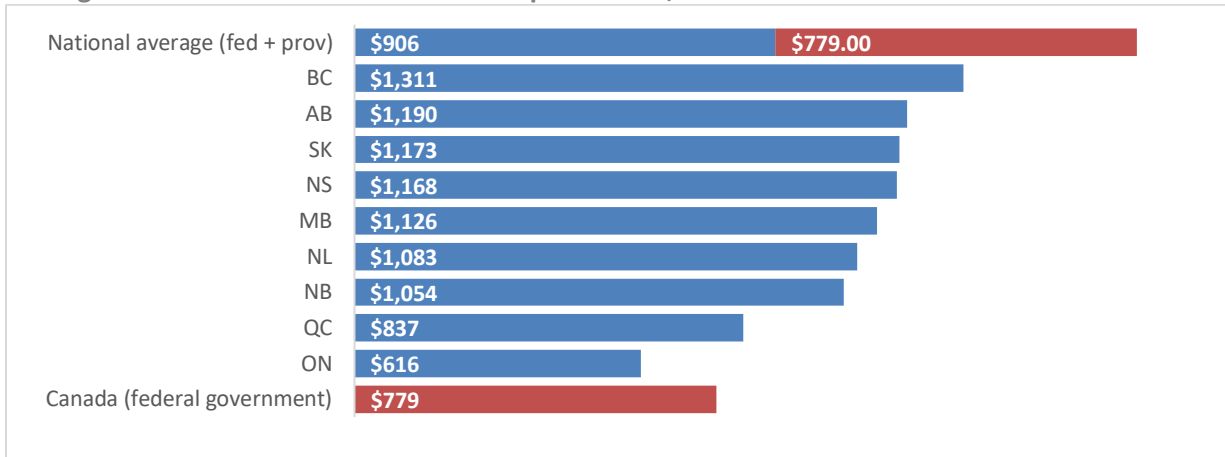
Tax revenues, tobacco taxes and number of smokers per jurisdiction, 2022/2022-2023.

	Number of Smokers (12+) ²	Tobacco tax revenues ³	Annual tobacco tax per smoker	Daily tobacco tax per smoker
	202	2022-23	2022-23	2022-23
Canada (federal government)	3,804,200	\$2,962,005,421	\$779	\$2.13
Newfoundland & Lab.	75,500	\$81,773,000	\$1,083	\$2.97
Prince Edward Island	suppressed	\$29,137,000		
Nova Scotia	131,400	\$153,425,000	\$1,168	\$3.20
New Brunswick	90,800	\$95,700,000	\$1,054	\$2.89
Quebec	975,900	\$817,000,000	\$837	\$2.29
Ontario	1,402,300	\$864,000,000	\$616	\$1.69
Manitoba	129,700	\$146,000,000	\$1,126	\$3.08
Saskatchewan	140,000	\$164,263,000	\$1,173	\$3.21
Alberta	431,000	\$513,000,000	\$1,190	\$3.26
British Columbia	405,100	\$531,000,000	\$1,311	\$3.59
Total / average	3,804,200	\$6,408,241,421	\$1,685	\$4.62

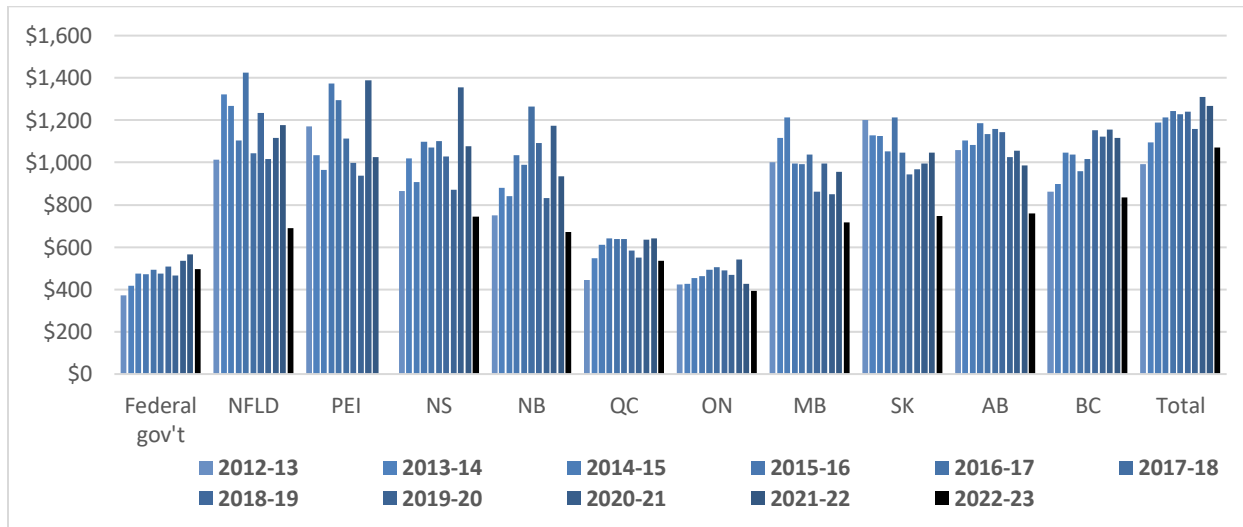
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Average amount received in tobacco taxes per smoker, 2021-2022



**Average amount received in tobacco taxes per smoker. 2012-13 to 2022-23
(Inflation adjusted, \$2001 = \$1)**



Tax revenue (fiscal year) per smoker (calendar year)

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Gov of Canada	\$507	\$464	\$521	\$605	\$608	\$643	\$630	\$690	\$644	\$739	\$830	\$779
NFLD	\$1,519	\$1,265	\$1,652	\$1,619	\$1,425	\$1,860	\$1,384	\$1,674	\$1,405	\$1,542	\$1,725	\$1,083
PEI	\$1,419	\$1,465	\$1,292	\$1,233	\$1,770	\$1,692	\$1,478	\$1,355	\$1,298	\$1,920	\$1,505	Not avail.
NS	\$1,184	\$1,080	\$1,274	\$1,159	\$1,417	\$1,399	\$1,459	\$1,393	\$1,203	\$1,871	\$1,579	\$1,168
NB	\$1,059	\$936	\$1,100	\$1,074	\$1,334	\$1,292	\$1,676	\$1,480	\$1,148	\$1,620	\$1,369	\$1,054
QC	\$639	\$558	\$684	\$780	\$825	\$834	\$845	\$791	\$760	\$879	\$942	\$837
ON	\$527	\$528	\$532	\$579	\$597	\$645	\$670	\$664	\$647	\$746	\$627	\$616
MB	\$1,250	\$1,253	\$1,397	\$1,548	\$1,284	\$1,297	\$1,378	\$1,169	\$1,376	\$1,175	\$1,403	\$1,126
SK	\$1,225	\$1,503	\$1,411	\$1,435	\$1,356	\$1,586	\$1,390	\$1,279	\$1,338	\$1,376	\$1,535	\$1,173
AB	\$1,326	\$1,323	\$1,381	\$1,383	\$1,530	\$1,481	\$1,538	\$1,549	\$1,416	\$1,459	\$1,447	\$1,190
BC	\$1,029	\$1,079	\$1,123	\$1,334	\$1,337	\$1,254	\$1,347	\$1,565	\$1,552	\$1,598	\$1,639	\$1,311
Total	\$1,308	\$1,241	\$1,371	\$1,517	\$1,562	\$1,626	\$1,631	\$1,683	\$1,599	\$1,810	\$1,862	\$1,681

Tax revenue (fiscal year) per smoker (calendar year) (Inflation adjusted, 2001 = \$1)

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Gov of Canada	\$415	\$371	\$417	\$474	\$472	\$493	\$475	\$509	\$466	\$535	\$573	\$497
NFLD	\$1,242	\$1,012	\$1,321	\$1,269	\$1,105	\$1,424	\$1,043	\$1,235	\$1,017	\$1,116	\$1,190	\$691
PEI	\$1,160	\$1,172	\$1,033	\$966	\$1,373	\$1,295	\$1,114	\$999	\$939	\$1,390	\$1,038	Not avail.
NS	\$968	\$864	\$1,019	\$908	\$1,099	\$1,070	\$1,100	\$1,027	\$871	\$1,354	\$1,090	\$745
NB	\$866	\$749	\$880	\$841	\$1,035	\$989	\$1,264	\$1,092	\$831	\$1,173	\$945	\$672
QC	\$523	\$446	\$547	\$611	\$640	\$639	\$637	\$583	\$550	\$636	\$650	\$534
ON	\$431	\$423	\$426	\$454	\$463	\$494	\$505	\$490	\$468	\$540	\$432	\$393
MB	\$1,022	\$1,003	\$1,117	\$1,213	\$996	\$993	\$1,039	\$862	\$996	\$851	\$968	\$718
SK	\$1,002	\$1,202	\$1,128	\$1,125	\$1,052	\$1,214	\$1,048	\$944	\$969	\$996	\$1,059	\$748
AB	\$1,084	\$1,058	\$1,104	\$1,084	\$1,187	\$1,134	\$1,159	\$1,142	\$1,025	\$1,056	\$998	\$759
BC	\$841	\$863	\$898	\$1,046	\$1,037	\$960	\$1,015	\$1,154	\$1,123	\$1,157	\$1,131	\$836
Total	\$1,070	\$993	\$1,096	\$1,189	\$1,212	\$1,244	\$1,229	\$1,241	\$1,157	\$1,310	\$1,284	\$1,072

Endnotes

- 1 Provinces which do not apply additional sales tax are Alberta, Quebec
- 2 Statistics Canada. Table 13-10-0096-10 (formerly CANSIM 105-0501). Estimates of smoking prevalence is reported for the calendar year. Data for Prince Edward Island for 2022 was suppressed (low cell count)
- 3 Data taken from the Public Accounts of each province and the federal government. Tax data is reported for the fiscal year (April 1 to March 31)