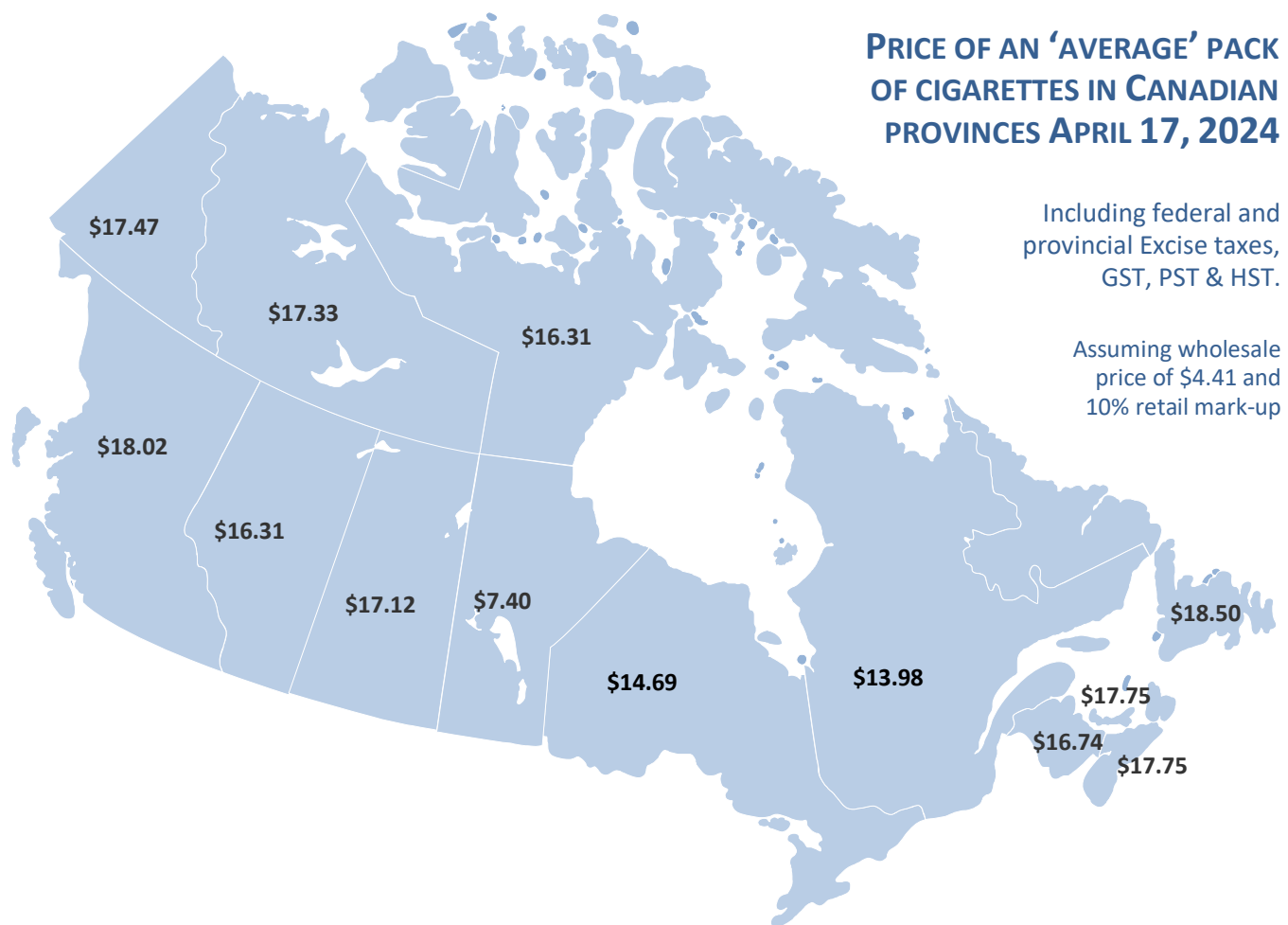


# Taxes on cigarettes in Canadian jurisdictions



Based on a national average wholesale product cost of \$4.41 for a package of 20 cigarettes, consistent with the average wholesale prices provided to Health Canada, and an estimated retail market up of 10% of wholesale price and taxes.

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

Source for tax rates: Provincial finance and revenue ministry websites.

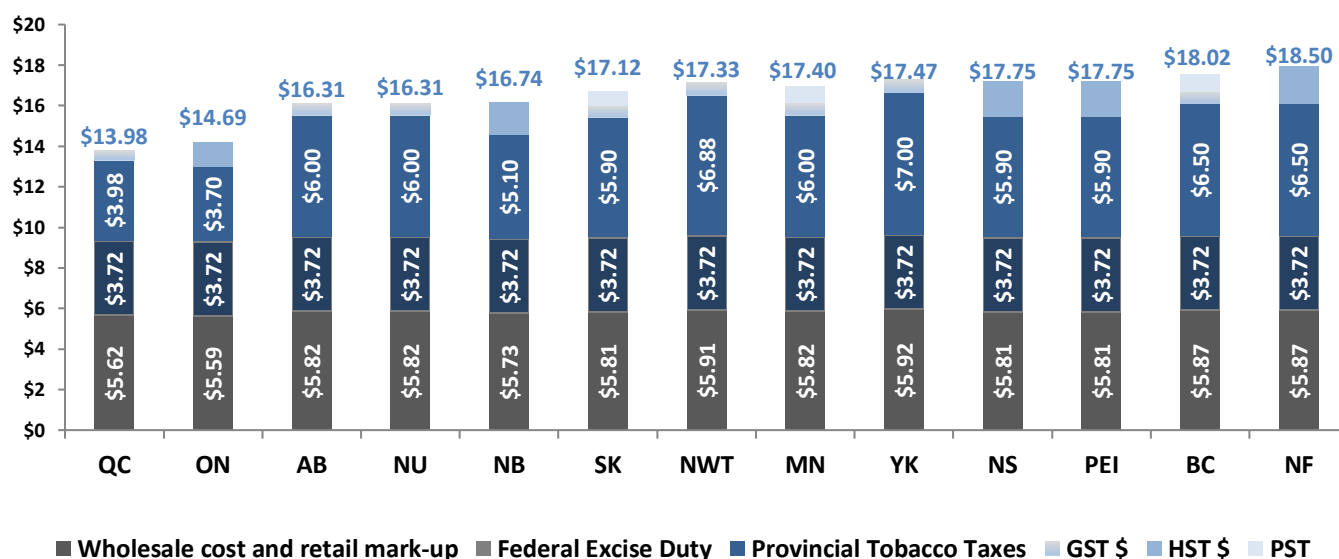
**Estimated prices in effect April 17, 2024**

Updated: April 16, 2024

**Physicians *for a* Smoke-Free Canada**

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## Price of a hypothetical 'average' pack of cigarettes in Canadian provinces and components of this cost, April 17, 2024



## Taxes on a carton of 200 cigarettes in Canadian, April 17, 2024

Per 200 cigarettes	Whole -sale	Retail (10%)	Excise Taxes			Sales taxes applied to tobacco				Cost of a package of 20 cigarettes
			Federal Excise Tax	Prov. Excise	Total Excise taxes	GST	PST	HST	Total	
British Columbia	\$44.10	\$14.63	\$37.15	\$65.00	\$102.15	5%	7%		12%	\$18.02
Alberta	\$44.10	\$14.13	\$37.15	\$60.00	\$97.15	5%			5%	\$16.31
Saskatchewan	\$44.10	\$14.03	\$37.15	\$59.00	\$96.15	5%	6%		11%	\$17.12
Manitoba	\$44.10	\$14.13	\$37.15	\$60.00	\$97.15	5%	7%		12%	\$17.40
Ontario	\$44.10	\$11.82	\$37.15	\$36.95	\$74.10			13%	13%	\$14.69
Quebec	\$44.10	\$12.11	\$37.15	\$39.80	\$76.95	5%			5%	\$13.98
New Brunswick	\$44.10	\$13.23	\$37.15	\$51.04	\$88.19			15%	15%	\$16.74
Nova Scotia	\$44.10	\$14.03	\$37.15	\$59.04	\$96.19			15%	15%	\$17.75
Prince Edward Island	\$44.10	\$14.03	\$37.15	\$59.04	\$96.19			15%	15%	\$17.75
Newfoundland & Lab	\$44.10	\$14.63	\$37.15	\$65.00	\$102.15			15%	15%	\$18.50
Northwest Territories	\$44.10	\$15.01	\$37.15	\$68.80	\$105.95	5%			5%	\$17.33
Nunavut	\$44.10	\$14.13	\$37.15	\$60.00	\$97.15	5%			5%	\$16.31
Yukon	\$44.10	\$15.13	\$37.15	\$70.00	\$107.15	5%			5%	\$17.47

Note: Cigarettes are sold in Canada at different prices depending on the brand; the retail and wholesale price of the same brand of cigarettes will vary by location depending on the contractual arrangements between manufacturers and retailers. See: Callard CD, Collishaw N. Cigarette pricing 1 year after new restrictions on tobacco industry retailer programmes in Quebec, Canada. Tobacco Control 2019;28:562-565.