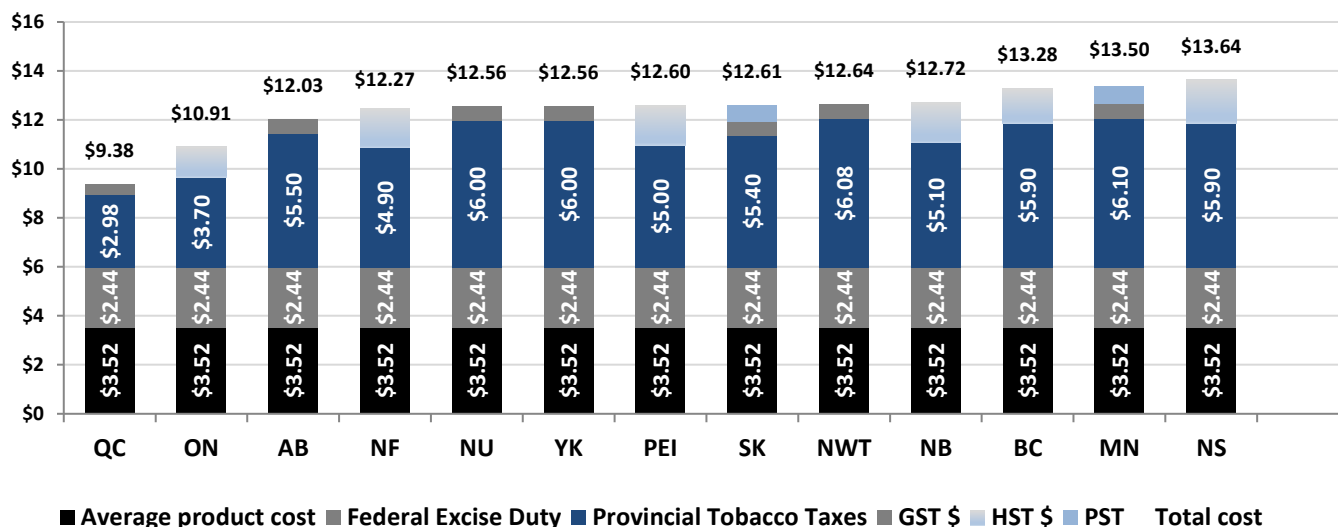


Taxes on cigarettes in Canadian jurisdictions



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	\$24.38	\$59.00	\$83.38			12%	12%	\$13.28
Alberta	\$24.38	\$55.00	\$79.38	5%			5%	\$12.03
Saskatchewan	\$24.38	\$54.00	\$78.38	5%	6%		11%	\$12.61
Manitoba	\$24.38	\$61.00	\$84.38	5%	6%		12%	\$13.50
Ontario	\$24.38	\$36.95	\$61.33			13%	13%	\$10.91
Quebec	\$24.38	\$29.80	\$54.18	5%			5%	\$9.38
New Brunswick	\$24.38	\$51.04	\$75.42			15%	15%	\$12.72
Nova Scotia	\$24.38	\$59.04	\$83.42			15%	15%	\$13.64
Prince Edward Island	\$24.38	\$50.00	\$74.38			15%	5%	\$12.60
Newfoundland	\$24.38	\$49.00	\$73.38			15%	15%	\$12.27
Northwest Territories	\$24.38	\$60.80	\$85.18	5%			5%	\$12.64
Nunavut	\$24.38	\$60.00	\$84.38	5%			5%	\$12.56
Yukon	\$24.38	\$60.00	\$84.38	5%			5%	\$12.56

*Based on a national average wholesale product cost of \$3.20 for a package of 20 cigarettes (based on wholesale prices provided to Health Canada medium-priced brand of cigarettes) 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 web-sites. .

Updated: March 20, 2020