



Tax Revenues from Tobacco Sales

Provincial and Federal Tobacco Tax Revenues, 1990-1991 to 2016-2017

Table 1: 2006-2016

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Newfoundland	111,953,000	113,000,000	135,000,000	137,821,000	146,000,000	148,017,000	157,078,000	158,032,000	161,599,000
Prince Edward Island	27,957,000	34,573,000	35,266,000	37,068,900	40,152,000	32,000,000	30,172,100	32,393,700	32,662,000
Nova Scotia	147,654,000	199,149,000	211,856,000	208,631,000	206,287,000	217,229,000	206,255,000	217,009,000	222,234,000
New Brunswick	103,700,000	102,600,000	126,800,000	147,700,000	142,400,000	152,900,000	143,400,000	148,700,000	157,900,000
Quebec	654,000,000	754,000,000	873,000,000	913,000,000	907,000,000	1,010,000,000	1,069,000,000	1,083,000,000	1,072,000,000
Ontario	1,044,000,000	1,083,000,000	1,160,000,000	1,150,000,000	1,142,000,000	1,110,000,000	1,168,000,000	1,226,000,000	1,230,000,000
Manitoba	189,632,718	215,500,000	233,700,000	248,600,000	252,100,000	272,100,000	256,000,000	256,100,000	243,300,000
Saskatchewan	199,072,000	196,868,000	237,507,000	242,853,000	253,353,000	276,234,000	260,696,000	263,686,000	259,706,000
Alberta	828,000,000	864,000,000	893,000,000	896,000,000	912,000,000	922,000,000	896,000,000	980,000,000	953,000,000
British Columbia	709,000,000	683,000,000	735,000,000	636,000,000	614,000,000	724,000,000	752,000,000	734,000,000	737,000,000
Canada	2,530,655,522	2,629,538,912.00	3,011,472,182	2,923,438,120	2,750,486,181	2,983,048,184	3,273,046,368	3,248,701,468	3,320,949,320
Total provincial	4,014,968,718	4,245,690,000	4,641,129,000	4,617,673,900	4,615,292,000	4,863,735,000	4,933,688,000	5,098,920,700	5,054,732,405
Total Federal & Provincial	6,545,624,240	6,875,228,912	7,652,601,182	7,541,112,020	7,365,778,181	7,846,783,184	8,206,734,368	8,347,622,168	8,390,350,320
Change over previous year (%)	-3.4	5.0	11.3	-1.5	-2.3	6.5	4.6	1.7	0.5

Figures do not include revenues from sales tax or goods and service tax on tobacco products.

Source: Public Accounts or Budgets of each jurisdiction

*Since 2008-2009, New Brunswick has included the money it received from a settlement with tobacco companies in its statement of tobacco tax revenues. Other provinces did not take this accounting approach.

* Quebec data following 2006 are taken from Public Accounts. Previous year data taken from budget estimates.

Table 2: Provincial and Federal Tobacco Tax Revenues, 1990 to 2017

	<i>1990-1991</i>	<i>1991-1992</i>	<i>1992-1993</i>	<i>1993-1994</i>	<i>1994-1995</i>	<i>1995-1996</i>	<i>1996-1997</i>	<i>1997-1998</i>	<i>1998-1999</i>
Newfoundland	54,140,000	55,311,000	61,733,000	67,806,000	67,567,000	65,805,000	63,619,000	64,000,000	64,000,000
Prince Edward Island	17,111,328	18,297,999	18,077,210	17,839,337	12,363,580	13,486,365	13,858,259	13,008,981	13,400,000
Nova Scotia	117,811,256	104,992,703	102,004,213	90,150,526	60,422,841	67,711,923	86,343,750	75,800,000	74,598,000
New Brunswick	75,190,340	59,600,000	50,300,000	43,500,000	34,900,000	37,000,000	39,000,000	42,357,885	43,000,000
Quebec	585,800,000	513,100,000	411,300,000	288,200,000	184,000,000	264,591,000	283,112,000	323,000,000	490,000,000
Ontario	875,000,000	1,028,000,000	969,000,000	773,000,000	324,000,000	337,000,000	356,000,000	425,000,000	447,000,000
Manitoba	116,109,221	129,861,050	128,174,256	123,212,336	116,119,669	112,425,000	109,638,000	112,917,000	114,919,000
Saskatchewan	100,977,472	104,617,537	115,270,124	110,812,763	115,587,528	114,180,000	116,869,000	123,631,000	123,000,000
Alberta	275,080,000	322,078,000	313,114,000	312,000,000	322,078,000	311,041,000	317,000,000	330,000,000	341,333,000
British Columbia	346,500,000	433,000,000	483,200,000	482,400,000	516,700,000	482,300,000	487,900,000	486,000,000	505,100,000
Canada	2,417,679,825	3,312,002,116	2,980,040,056	2,569,993,703	1,914,350,618	1,941,050,457	2,031,000,000	2,049,057,660	2,230,187,049
Total provincial	2,563,719,617	2,768,858,289	2,652,172,803	2,308,920,962	1,753,738,618	1,805,540,288	1,873,340,009	1,995,714,866	2,216,350,000
Total Federal & Provincial	4,981,399,442	6,080,860,405	5,632,212,859	4,878,914,665	3,668,089,236	3,746,590,745	3,904,340,009	4,044,772,526	4,446,537,049
Change over previous year (%)		22.1	-7.4	-13.4	-24.8	2.1	4.2	3.6	9.9

	<i>1999-2000</i>	<i>2000-2001</i>	<i>2001-2002</i>	<i>2002-2003</i>	<i>2003-2004</i>	<i>2004-2005</i>	<i>2005-2006</i>	<i>2006-2007</i>	<i>2007-2008</i>
Newfoundland	65,100,000	65,500,000	79,500,000	90,500,000	92,500,000	116,400,000	116,400,000	110,000,000	107,758,000
Prince Edward Island	14,000,000	13,700,000	17,487,000	21,838,000	26,000,000	29,261,700	26,923,000	24,265,000	23,951,000
Nova Scotia	77,685,000	77,500,000	105,751,000	145,420,000	161,715,000	178,285,000	163,617,000	145,091,000	145,573,000
New Brunswick	47,000,000	50,000,000	69,672,000	91,912,000	97,000,000	96,500,000	90,500,000	81,900,000	79,900,000
Quebec	498,000,000	483,000,000	652,000,000	867,000,000	889,000,000	901,235,000	751,591,000	758,000,000	707,000,000
Ontario	481,000,000	493,380,568	703,000,000	1,183,000,000	1,350,000,000	1,453,000,000	1,379,000,000	1,236,000,000	1,127,000,000
Manitoba	112,531,000	121,479,000	135,500,000	178,000,000	190,400,000	203,469,448	191,637,419	201,576,342	190,627,400
Saskatchewan	123,866,000	122,012,000	120,049,000	158,472,000	176,747,000	187,029,000	171,107,000	150,776,000	190,412,000
Alberta	339,339,000	340,000,000	373,000,000	618,474,000	670,502,000	697,655,000	719,091,000	780,000,000	845,000,000
British Columbia	498,000,000	460,000,000	499,000,000	606,000,000	647,000,000	699,000,000	709,000,000	726,000,000	693,000,000
Canada (federal)	2,111,158,045	2,517,657,272	2,509,545,230	3,111,054,391	3,349,878,088	3,029,139,958	2,773,826,877	2,492,359,786	2,663,914,023
Total provincial	2,256,521,000	2,226,571,568	2,754,959,000	3,938,778,000	4,300,864,000	4,561,835,148	4,318,866,419	4,213,608,342	4,110,221,400
Total Federal & Provincial	4,367,679,04	4,744,228,840	5,264,504,230	7,049,832,391	7,650,741,973	7,605,470,658	7,092,693,296	6,705,968,128	6,774,135,423
Change	-1.8	8.6	11.0	33.9	8.5	-0.8	-6.4	-6.3	1.0

Table3: Federal tax revenues from tobacco sales (not including good and services taxes)

	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001-2002	2002-2003
Revenue Canada/Canada Customs and Revenue Agency Excise taxes								
cigarettes	1,245,891,305	1,323,562,516	1,255,114,431	1,298,526,350	1,193,293,238	1,177,973,088	1,156,712,422	989,370,933
cigars	1,933,678	1,853,287	1,913,322	2,247,693	1,963,400	2,263,748	223,804	214,977
manufactured tobacco	56,509,270	60,968,971	59,274,644	96,660,735	90,436,263	82,676,800	82,415,990	107,037,449
Canadian raw leaf tobacco	339,006	269,053	268,154	227,730	156,050	120,113	57,038	25,634
cigarettes	581,925,157	587,290,382	671,483,559	768,847,971	763,540,958	830,573,973	1,176,268,247	1,756,638,347
cigars	14,457,305	17,026,546	22,443,488	22,368,756	21,925,834	23,967,566	17,416,622	34,251,916
tobacco	39,978,826	39,625,995	38,559,912	41,307,814	39,841,089	40,069,523	76,438,415	223,515,135
tobacco products inventory rebate	15,910	467	150		1,213	12,562	2,692	
	1,941,050,457.00	2,030,597,217.00	2,049,057,660.00	2,230,187,049.00	2,111,158,045.00	2,157,657,373.00	2,509,535,230.00	3,111,054,391.00

	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Revenue Canada/Canada Customs and Revenue Agency														
<i>excise taxes</i>														
cigarettes	2,546,480,450	2,724,940,883	2,520,889,416	1,464,338,427	1,324,984,193	1,209,760,374	1,316,251,783	1,504,307,223	1,540,081,943	1,479,849,041	1,594,256,657	1,717,858,133	1,754,335,566	1,814,113,649
cigars	3,684,239	5,466,326	6,602,730	6,182,343	5,909,772	5,217,817	5,102,158	5,653,045	5,211,413	6,557,733	6,274,497	5,940,655	4,267,393	4,284,288
manufactured tobacco	193,719,731	242,866,797	164,893,487	126,667,671	97,949,651	77,443,650	51,377,534	69,791,836	53,462,359	47,922,094	72,087,362	76,494,441	72,339,477	70,043,247
Canadian raw leaf tobacco	5,829	242,669	173,249											
other				-60,340										
cigarettes	437,791,280	-9,248,349	850,229											
cigars	981,781													
tobacco	46,283,781	-690,652	929,977											
Solicitor General/Canada Border Services Agency														
<i>excise taxes</i>														
cigarettes	83,558,204	32,972,670.00	41,723,247	858,689,519	1,190,758,293	1,150,911,725	1,155,628,936	1,308,436,744	1,241,454,330	1,120,857,327	1,176,994,821	1,324,868,856	1,276,728,926	1,286,147,803
cigars	21,775,510	24,638,647.00	36,608,922	36,323,126	42,695,920	43,653,017	43,416,602	63,474,998	31,977,373	39,590,733	44,584,926	46,017,214	47,288,513	51,494,46
manufactured tobacco	15,112,657	7,950,713.00												
Canadian raw leaf tobacco			1,145,618	219,040	1,616,194	43,668,939	57,761,899	59,808,336	51,250,702	55,709,253	88,849,921	101,867,069	93,741,593	94,865,870
<i>other taxes</i>	369,927													
cigarettes	82,753													
cigars	31,617													
tobacco														
	3,349,877,973	3,029,139,958	2,773,816,875	2,492,359,786	2,663,914,023	2,530,655,522	2,629,538,912	3,011,472,182	2,923,438,120	2,750,486,181	2,983,048,184	3,273,046,368	3,248,701,468	3,320,949,320

**Total Federal & Provincial Tobacco Tax Revenues
1990 - 2016**

