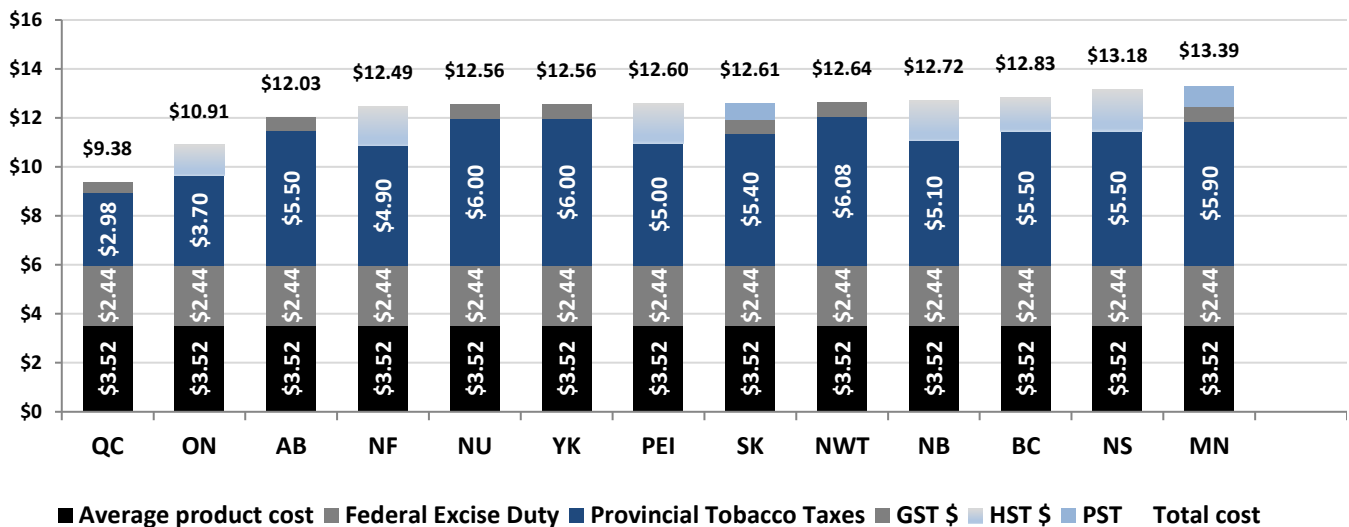


# Taxes on cigarettes in Canadian jurisdictions



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	Total		
British Columbia	\$24.38	\$55.00	\$79.38			12%	12%	\$12.83	
Alberta	\$24.38	\$55.00	\$79.38	5%			5%	\$11.51	
Saskatchewan	\$24.38	\$54.00	\$78.38	5%	6%		11%	\$12.61	
Manitoba	\$24.38	\$60.00	\$83.38	5%	7%		12%	\$13.39	
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	\$55.04	\$79.42			15%	15%	\$13.18	
Prince Edward Island	\$24.38	\$50.00	\$74.38			15%	5%	\$12.60	
Newfoundland	\$24.38	\$49.00	\$73.38			15%	15%	\$12.49	
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: October 25, 2019