

Tobacco tax revenues per smoker,

Canada 2011 to 2022

Canadian tobacco taxes range from \$60 to \$95 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 In 2022, the federal government applied a tax of \$29.79 to each carton of cigarettes. Provincial excise taxes ranged from \$29.80 per carton (Quebec) to \$65.00 (British Columbia, Newfoundland). The Northwest Territories applies the highest tax (\$68.80 per carton).

In 2021, the average Canadian smoker paid \$1,862 a year in tobacco taxes.

In 2021-22, Canadian governments reported that they received a total of \$7.13 billion from specific taxes imposed on tobacco products. Less than half (414%) of that total was represented by the \$3.18 billion in tobacco taxes received by the federal government, with \$3.95 billion received by provincial governments. Almost all (94%) of the federal tobacco tax is collected on manufactured cigarettes, with taxes on cigars and loose tobacco totalling less than \$203 million. Provincial governments do not provide detail on revenues from different types of tobacco.

These revenues represents an average of \$1,862 in tobacco taxes collected from each of Canada's 3.8 million smokers – with the federal government reporting \$830 in tobacco tax revenue per smoker and provincial governments reporting between \$627 and \$1,862 per smoker. Almost two-thirds (64%) of Canada's smokers live in Quebec and Ontario, where where tobacco taxes are lowest.

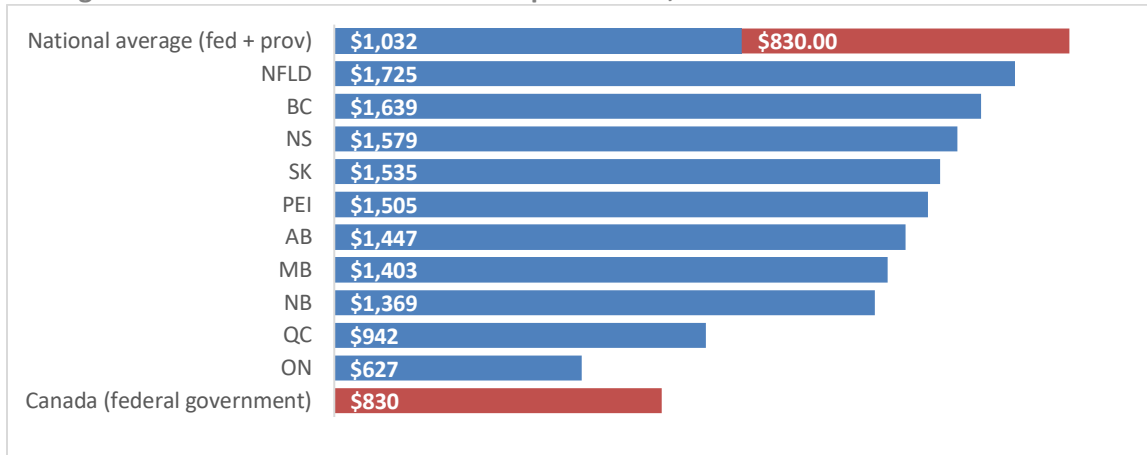
Tax revenues, tobacco taxes and number of smokers per jurisdiction, 2021/2021-2022.

	Number of Smokers (12+) ²	Tobacco tax revenues ³	Annual tobacco tax per smoker	Daily tobacco tax per smoker
	2021	2021-2022	2021-2022	2021-2022
Canada (federal government)	3,830,200	\$3,178,709,981	\$830	\$2.27
Newfoundland & Lab.	61,800	\$106,618,000	\$1,725	\$4.73
Prince Edward Island	19,800	\$29,797,000	\$1,505	\$4.12
Nova Scotia	114,800	\$181,297,000	\$1,579	\$4.33
New Brunswick	83,100	\$113,800,000	\$1,369	\$3.75
Quebec	974,800	\$918,000,000	\$942	\$2.58
Ontario	1,479,100	\$927,000,000	\$627	\$1.72
Manitoba	121,200	\$170,000,000	\$1,403	\$3.84
Saskatchewan	117,500	\$180,407,000	\$1,535	\$4.21
Alberta	426,400	\$617,000,000	\$1,447	\$3.96
British Columbia	431,900	\$708,000,000	\$1,639	\$4.49
Total	3,830,200	\$7,130,628,981	\$1,862	\$5.10

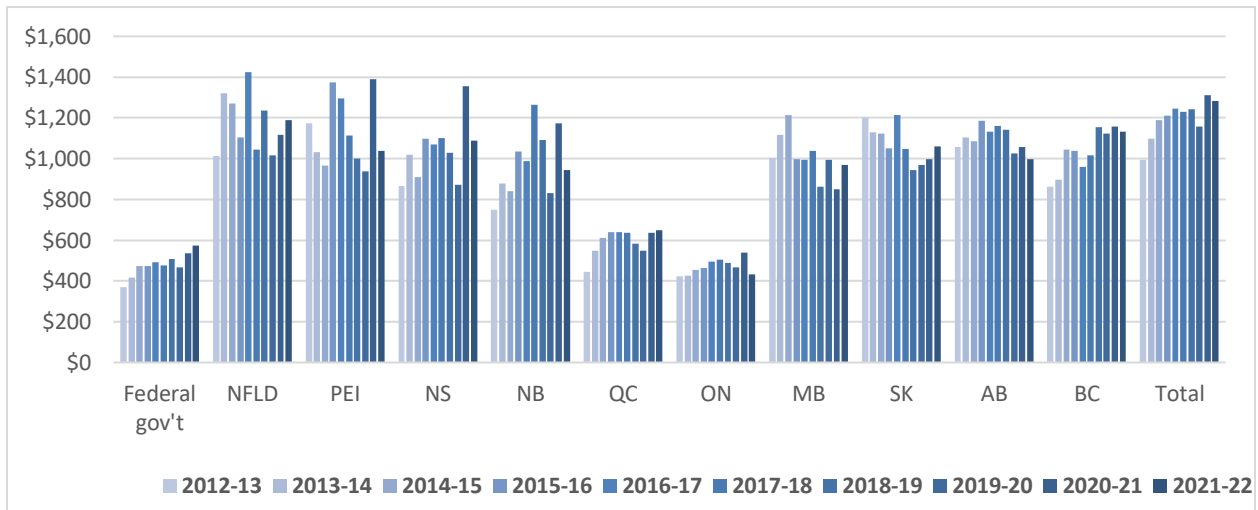
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Average amount received in tobacco taxes per smoker, 2021-2022



**Average amount received in tobacco taxes per smoker. 2011-12 to 2021-22
(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
Canada (federal government)	\$507	\$464	\$521	\$605	\$608	\$643	\$630	\$690	\$644	\$739	\$830
NFLD	\$1,519	\$1,265	\$1,652	\$1,619	\$1,425	\$1,860	\$1,384	\$1,674	\$1,405	\$1,542	\$1,725
PEI	\$1,419	\$1,465	\$1,292	\$1,233	\$1,770	\$1,692	\$1,478	\$1,355	\$1,298	\$1,920	\$1,505
NS	\$1,184	\$1,080	\$1,274	\$1,159	\$1,417	\$1,399	\$1,459	\$1,393	\$1,203	\$1,871	\$1,579
NB	\$1,059	\$936	\$1,100	\$1,074	\$1,334	\$1,292	\$1,676	\$1,480	\$1,148	\$1,620	\$1,369
QC	\$639	\$558	\$684	\$780	\$825	\$834	\$845	\$791	\$760	\$879	\$942
ON	\$527	\$528	\$532	\$579	\$597	\$645	\$670	\$664	\$647	\$746	\$627
MB	\$1,250	\$1,253	\$1,397	\$1,548	\$1,284	\$1,297	\$1,378	\$1,169	\$1,376	\$1,175	\$1,403
SK	\$1,225	\$1,503	\$1,411	\$1,435	\$1,356	\$1,586	\$1,390	\$1,279	\$1,338	\$1,376	\$1,535
AB	\$1,326	\$1,323	\$1,381	\$1,383	\$1,530	\$1,481	\$1,538	\$1,549	\$1,416	\$1,459	\$1,447
BC	\$1,029	\$1,079	\$1,123	\$1,334	\$1,337	\$1,254	\$1,347	\$1,565	\$1,552	\$1,598	\$1,639
Total	\$1,308	\$1,241	\$1,371	\$1,517	\$1,562	\$1,626	\$1,631	\$1,683	\$1,599	\$1,810	\$1,862

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
Canada (federal government)	\$415	\$371	\$417	\$474	\$472	\$493	\$475	\$509	\$466	\$535	\$573
NFLD	\$1,242	\$1,012	\$1,321	\$1,269	\$1,105	\$1,424	\$1,043	\$1,235	\$1,017	\$1,116	\$1,190
PEI	\$1,160	\$1,172	\$1,033	\$966	\$1,373	\$1,295	\$1,114	\$999	\$939	\$1,390	\$1,038
NS	\$968	\$864	\$1,019	\$908	\$1,099	\$1,070	\$1,100	\$1,027	\$871	\$1,354	\$1,090
NB	\$866	\$749	\$880	\$841	\$1,035	\$989	\$1,264	\$1,092	\$831	\$1,173	\$945
QC	\$523	\$446	\$547	\$611	\$640	\$639	\$637	\$583	\$550	\$636	\$650
ON	\$431	\$423	\$426	\$454	\$463	\$494	\$505	\$490	\$468	\$540	\$432
MB	\$1,022	\$1,003	\$1,117	\$1,213	\$996	\$993	\$1,039	\$862	\$996	\$851	\$968
SK	\$1,002	\$1,202	\$1,128	\$1,125	\$1,052	\$1,214	\$1,048	\$944	\$969	\$996	\$1,059
AB	\$1,084	\$1,058	\$1,104	\$1,084	\$1,187	\$1,134	\$1,159	\$1,142	\$1,025	\$1,056	\$998
BC	\$841	\$863	\$898	\$1,046	\$1,037	\$960	\$1,015	\$1,154	\$1,123	\$1,157	\$1,131
Total	\$1,070	\$993	\$1,096	\$1,189	\$1,212	\$1,244	\$1,229	\$1,241	\$1,157	\$1,310	\$1,284

Endnotes

- 1 Provinces which do not apply additional sales tax are Alberta, Quebec, Prince Edward Island and British Columbia.
- 2 Statistics Canada. Table 13-10-0096-10 (formerly CANSIM 105-0501). Estimates of smoking prevalence is reported for the calendar year.
- 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)