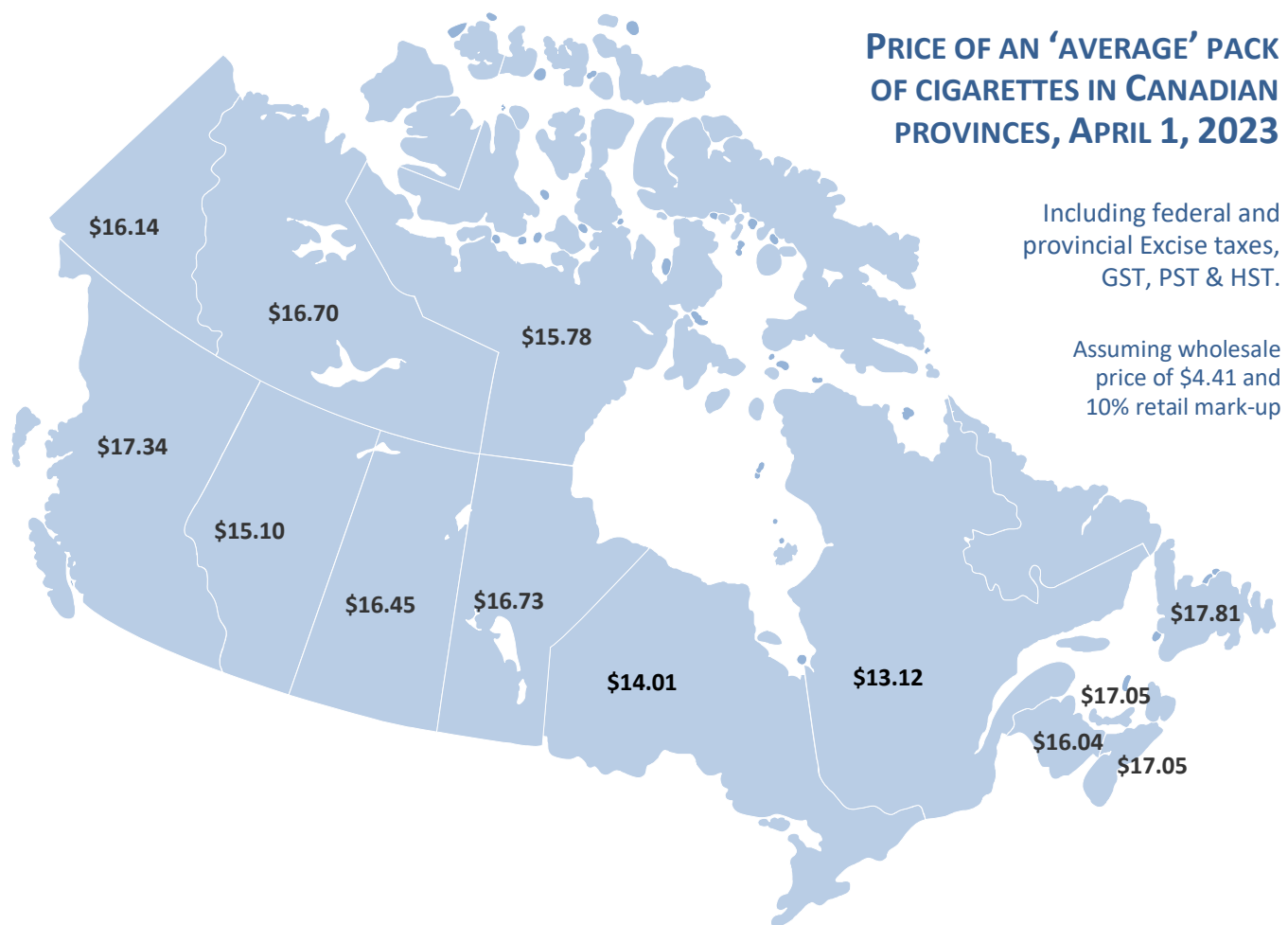


Taxes on cigarettes in Canadian jurisdictions



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.

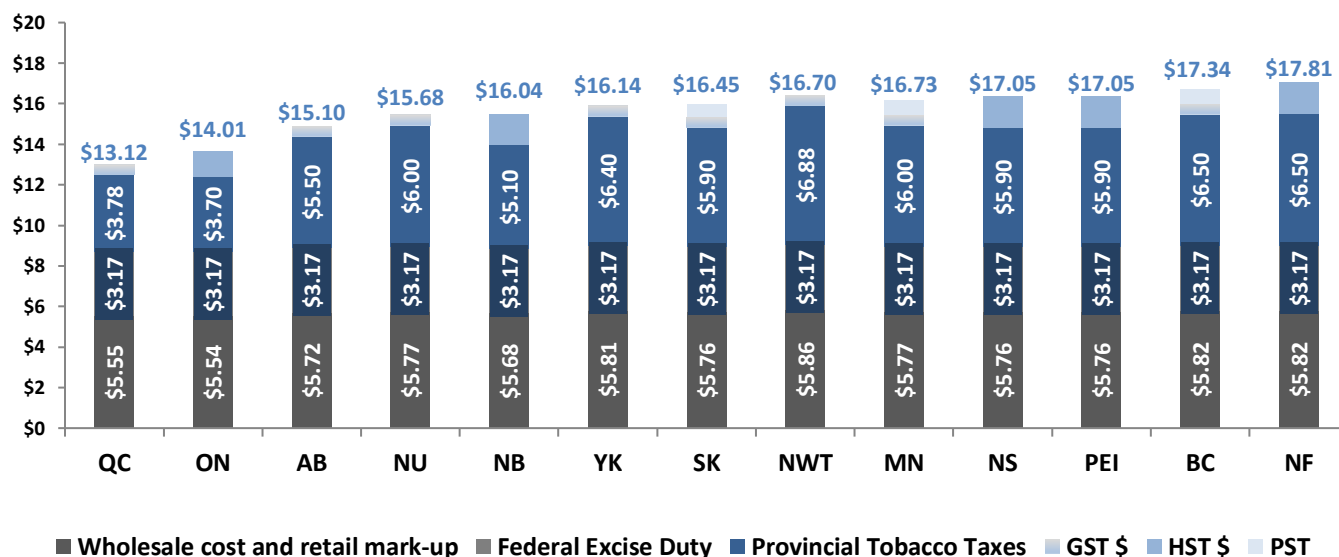
Estimated prices in effect April 1, 2023

Updated: August 2023

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 1, 2023



Taxes on a carton of 200 cigarettes in Canadian, April 1, 2023

Per 200 cigarettes	Whol e-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	\$44.41	\$14.08	\$31.66	\$65.00	\$96.66	5%	7%		12%	\$17.34
Alberta	\$44.41	\$13.08	\$31.66	\$55.00	\$86.66	5%			5%	\$15.10
Saskatchewan	\$44.41	\$13.48	\$31.66	\$59.00	\$90.66	5%	6%		11%	\$16.45
Manitoba	\$44.41	\$13.58	\$31.66	\$60.00	\$91.66	5%	7%		12%	\$16.73
Ontario	\$44.41	\$11.27	\$31.66	\$36.95	\$68.61			13%	13%	\$14.01
Quebec	\$44.41	\$11.36	\$31.66	\$37.80	\$69.46	5%			5%	\$13.12
New Brunswick	\$44.41	\$12.68	\$31.66	\$51.04	\$82.70			15%	15%	\$16.04
Nova Scotia	\$44.41	\$13.48	\$31.66	\$59.04	\$90.70			15%	15%	\$17.05
Prince Edward Island	\$44.41	\$13.48	\$31.66	\$59.04	\$90.70			15%	15%	\$17.05
Newfoundland & Lab	\$44.41	\$14.08	\$31.66	\$65.00	\$96.66			15%	15%	\$17.81
Northwest Territories	\$44.41	\$14.46	\$31.66	\$68.80	\$100.46	5%			5%	\$16.70
Nunavut	\$44.41	\$13.58	\$31.66	\$60.00	\$91.66	5%			5%	\$15.68
Yukon	\$44.41	\$13.98	\$31.66	\$64.00	\$95.66	5%			5%	\$16.14

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.