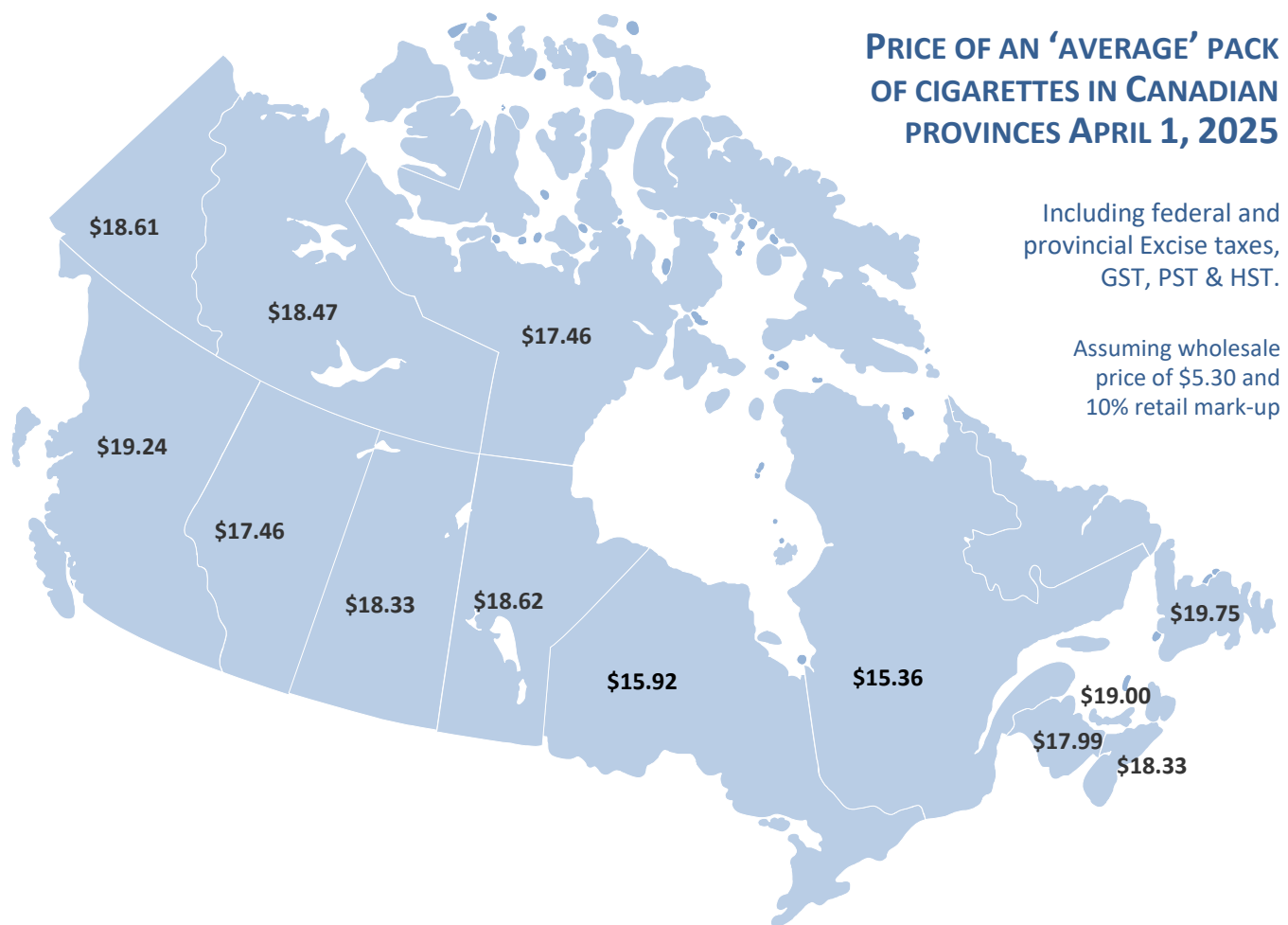


Taxes on cigarettes in Canadian jurisdictions



Based on a national average wholesale product cost of \$5.30 for a package of 20 cigarettes, consistent with the average wholesale price provided to Health Canada in 2023, 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.

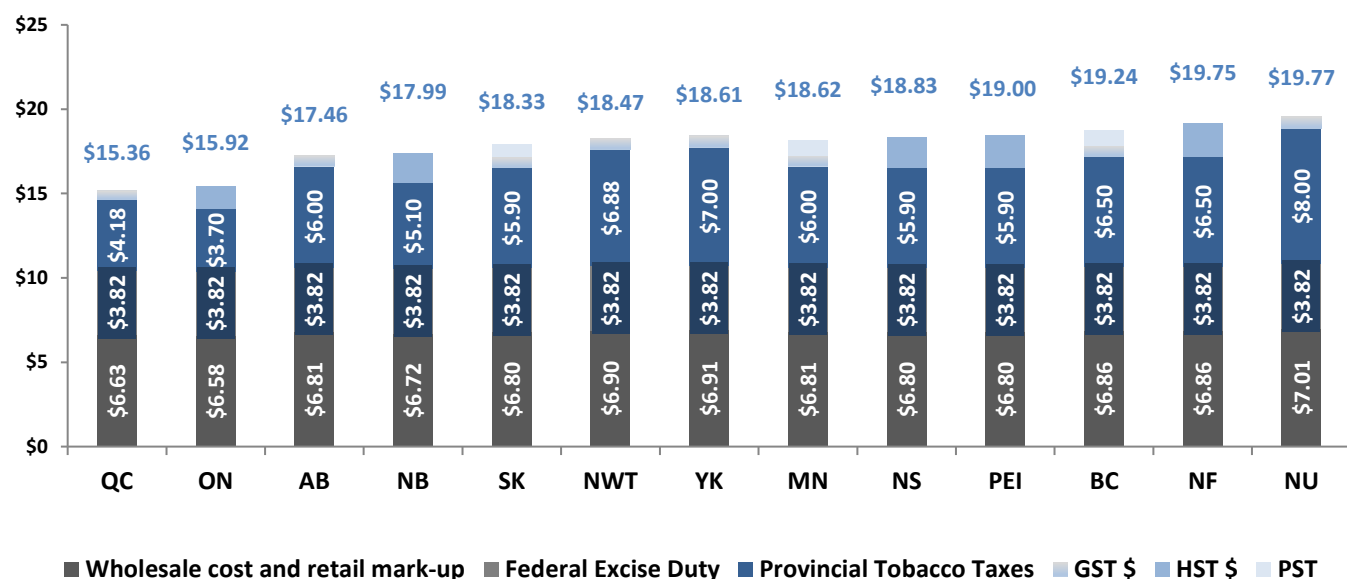
Estimated prices in effect April 1, 2025

Updated: February 25, 2025

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, 2025



Taxes on a carton of 200 cigarettes in Canada. April 1, 2025

Per 200 cigarettes	Whole -sale	Retail (10%)	Excise Taxes			Sales taxes applied to tobacco				Cost of a carton of 200 cigarettes
			Federal Excise Tax	Prov. Excise	Total Excise taxes	GST	PST	HST	Total	
British Columbia	\$53.00	\$15.62	\$38.1564	\$65.00	\$103.16	5%	7%		12%	\$192.38
Alberta	\$53.00	\$15.12	\$38.1564	\$60.00	\$98.16	5%			5%	\$174.59
Saskatchewan	\$53.00	\$15.02	\$38.1564	\$59.00	\$97.16	5%	6%		11%	\$183.34
Manitoba	\$53.00	\$15.12	\$38.1564	\$60.00	\$98.16	5%	7%		12%	\$186.22
Ontario	\$53.00	\$12.81	\$38.1564	\$36.95	\$75.11			13%	13%	\$159.24
Quebec	\$53.00	\$13.30	\$38.1564	\$41.80	\$79.96	5%			5%	\$153.56
New Brunswick	\$53.00	\$14.22	\$38.1564	\$51.04	\$89.20			15%	15%	\$179.88
Nova Scotia	\$53.00	\$15.02	\$38.1564	\$59.04	\$97.20			14%	14%	\$188.35
Prince Edward Island	\$53.00	\$15.02	\$38.1564	\$59.04	\$97.20			15%	15%	\$190.00
Newfoundland & Lab	\$53.00	\$15.62	\$38.1564	\$65.00	\$103.16			15%	15%	\$197.54
Northwest Territories	\$53.00	\$16.00	\$38.1564	\$68.80	\$106.96	5%			5%	\$184.75
Nunavut	\$53.00	\$15.12	\$38.1564	\$80.00	\$118.16	5%			5%	\$197.69
Yukon	\$53.00	\$16.12	\$38.1564	\$70.00	\$108.16	5%			5%	\$186.14

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.