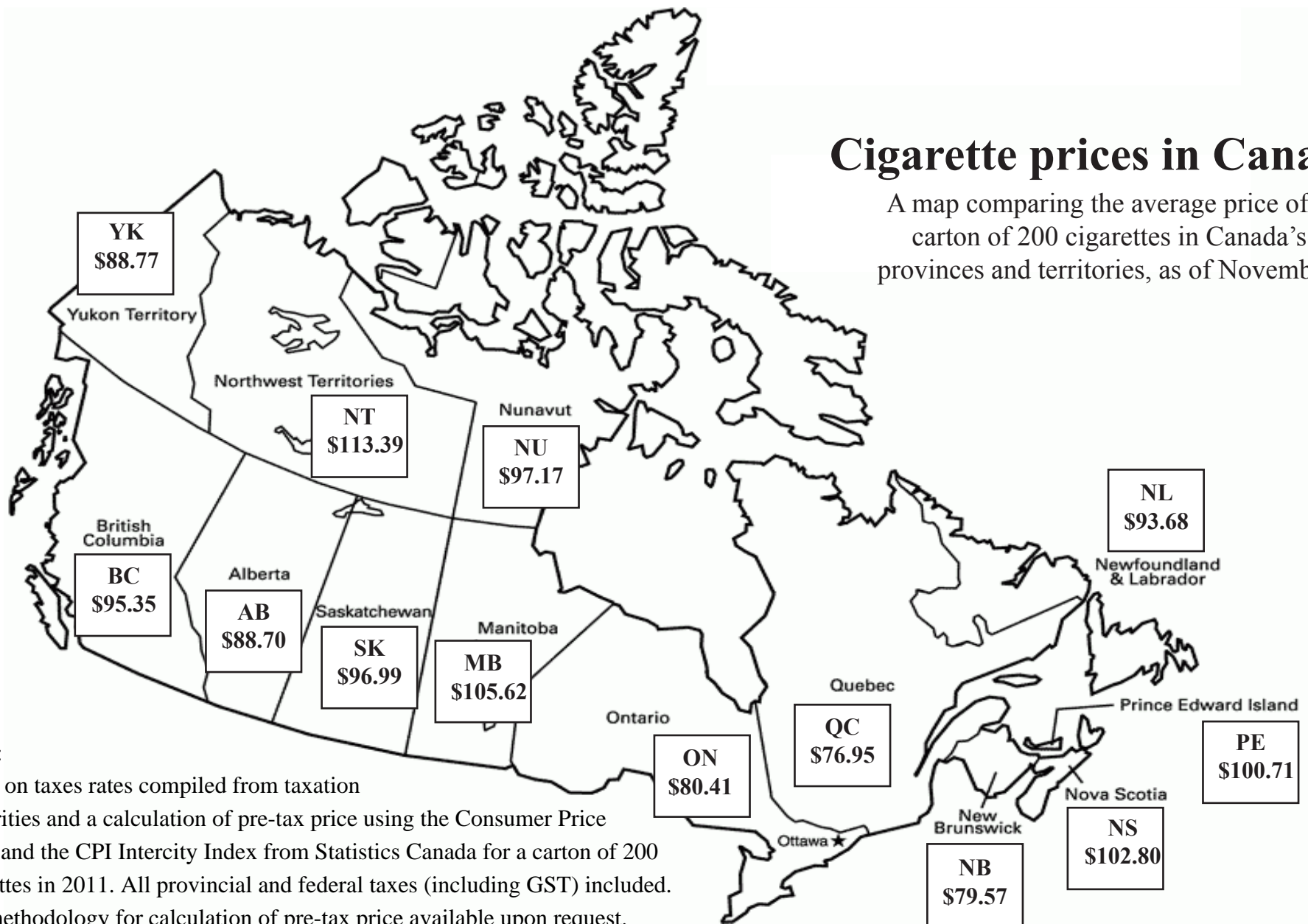


Cigarette prices in Canada

A map comparing the average price of a carton of 200 cigarettes in Canada's provinces and territories, as of November, 2012



Notes:

Based on taxes rates compiled from taxation authorities and a calculation of pre-tax price using the Consumer Price Index and the CPI Intercity Index from Statistics Canada for a carton of 200 cigarettes in 2011. All provincial and federal taxes (including GST) included. Full methodology for calculation of pre-tax price available upon request.

Source: Smoking and Health Action Foundation, Ottawa, (613) 230-4211, www.nsra-adnf.ca

Federal and Provincial/Territorial Tobacco Tax Rates, November, 2012
Per 200 cigarettes

	Average pre-tax price ¹ (2011 figure)	Federal excise duty	Provincial/ Territorial excise tax	Provincial/Territorial Sales Tax ² or Harmonized Sales Tax	Federal GST 5%	Total tobacco taxes ³	Total retail price
Alberta	\$27.48	\$17.00	\$40.00	No PST	\$4.22	\$61.22	\$88.70
British Columbia	\$31.13	\$17.00	\$37.00	HST: 12% = \$10.22	See HST	\$64.22	\$95.35
Manitoba	\$32.30	\$17.00	\$50.00 ⁴	PST (applies before GST): 7% = \$6.95	\$5.31	\$79.26	\$111.56
New Brunswick	\$19.42	\$17.00	\$34.00	HST: 13% = \$9.15	See HST	\$60.15	\$79.57
Newfoundland	\$27.90	\$17.00	\$38.00	HST: 13% = \$10.78	See HST	\$65.78	\$93.68
Northwest Territories	\$34.02	\$17.00	\$57.20	No PST	\$5.17	\$79.37	\$113.39
Nova Scotia	\$29.35	\$17.00	\$43.04	HST: 15% = \$13.41	See HST	\$73.45	\$102.80
Nunavut	\$25.54	\$17.00	\$50.00 ⁵	No PST	\$4.63	\$71.63	\$97.17
Ontario	\$29.46	\$17.00	\$24.70	HST: 13% = \$9.25	See HST	\$50.95	\$80.41
Prince Edward Island	\$28.11	\$17.00	\$50.80	No PST	\$4.80	\$72.60	\$100.71
Quebec	\$30.49	\$17.00	\$25.80 ⁶	No PST	\$3.66	\$46.46	\$76.95
Saskatchewan	\$29.17	\$17.00	\$42.00	PST: 5% = \$4.41	\$4.41	\$67.82	\$96.99
Yukon	\$25.54	\$17.00	\$42.00	No PST	\$4.23	\$63.23	\$88.77

¹ This average estimate of “pre-tax price” for each province is calculated by using the Consumer Price Index and the CPI Intercity Index from Statistics Canada for a carton of 200 cigarettes in 2011. The full methodology for the calculations is available upon request

² PST is calculated on the total of pre-tax price + federal excise duty + provincial excise tax.

³ GST/HST is calculated on the total of pre-tax price + federal excise duty + provincial excise tax.

⁴ Manitoba tax increase effective 17 April 2012. See <http://www.gov.mb.ca/finance/budget12/papers/taxation.pdf>.

⁵ Nunavut tobacco tax increase effective 24 February 2012. See [http://www.assembly.nu.ca/sites/default/files/Bill%2035%20-%20ATA%20the%20Tobacco%20Tax%20Act%20\(EF%202\).pdf](http://www.assembly.nu.ca/sites/default/files/Bill%2035%20-%20ATA%20the%20Tobacco%20Tax%20Act%20(EF%202).pdf).

⁶ Quebec tobacco tax increase effective 11 November 2012. See <http://www.budget.finances.gouv.qc.ca/Budget/2013-2014/en/documents/budgetplan.pdf>.