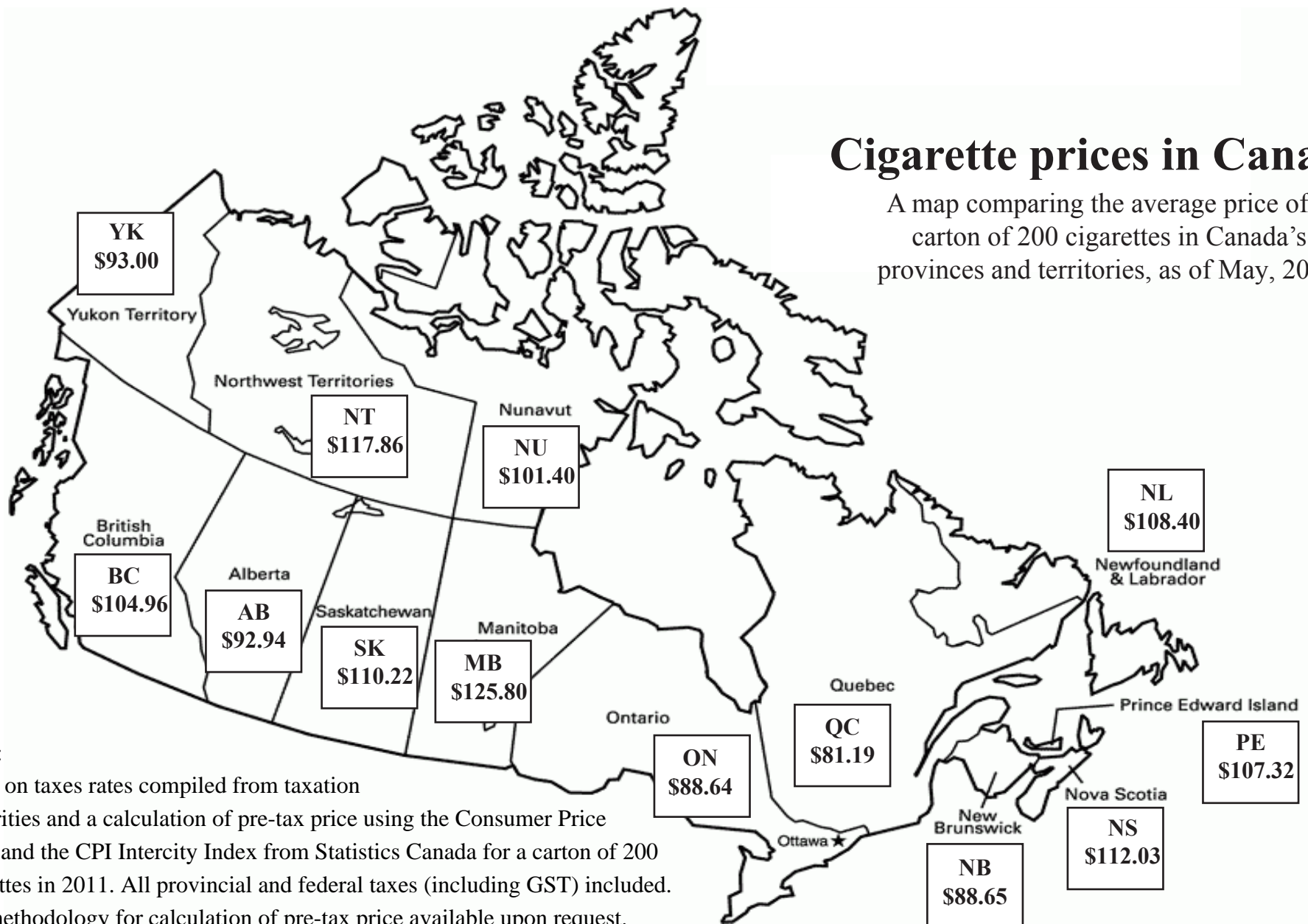


Cigarette prices in Canada

A map comparing the average price of a carton of 200 cigarettes in Canada's provinces and territories, as of May, 2014



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, May 2014
Per 200 cigarettes

	Average pre-tax price ¹ (2011 figure)	Federal excise duty ²	Provincial/ Territorial excise tax	Provincial/Territorial Sales Tax or Harmonized Sales Tax ³	Federal GST ⁴ 5%	Total tobacco taxes	Total retail price
Alberta	\$27.48	\$21.03	\$40.00	No PST	\$4.43	\$65.46	\$92.94
British Columbia	\$31.13	\$21.03	\$47.80 ⁵	No PST	\$5.00	\$73.83	\$104.96
Manitoba	\$32.30	\$21.03	\$58.00 ⁶	PST: 7% = \$8.91	\$5.57	\$93.51	\$125.80
New Brunswick	\$19.42	\$21.03	\$38.00	HST: 13% = \$10.20	See HST	\$69.23	\$88.65
Newfoundland	\$27.90	\$21.03	\$47.00 ⁷	HST: 13% = \$12.47	See HST	\$80.50	\$108.40
Northwest Territories	\$34.02	\$21.03	\$57.20	No PST	\$5.61	\$83.84	\$117.86
Nova Scotia	\$29.35	\$21.03	\$47.04 ⁸	HST: 15% = \$14.61	See HST	\$82.68	\$112.03
Nunavut	\$25.54	\$21.03	\$50.00	No PST	\$4.83	\$75.86	\$101.40
Ontario	\$29.46	\$21.03	\$27.95 ⁹	HST: 13% = \$10.20	See HST	\$59.18	\$88.64
Prince Edward Island	\$28.11	\$21.03	\$45.00	HST: 14% = \$13.18	See HST	\$79.21	\$107.32
Quebec	\$30.49	\$21.03	\$25.80	No PST	\$3.87	\$50.70	\$81.19
Saskatchewan	\$29.17	\$21.03	\$50.00	PST: 5% = \$5.01	\$5.01	\$81.05	\$110.22
Yukon	\$25.54	\$21.03	\$42.00	No PST	\$4.43	\$67.46	\$93.00

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 Federal tobacco tax increase effective 12 February 2014. See <http://www.budget.gc.ca/2014/docs/plan/pdf/budget2014-eng.pdf>.

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

⁴ GST is calculated on the total of pre-tax price + federal excise duty + provincial excise tax.

⁵ British-Columbia tobacco tax increase effective 1 April 2014. See http://bcbudget.gov.bc.ca/2014/bfp/2014_Budget_Fiscal_Plan.pdf.

⁶ Manitoba tobacco tax increase effective 17 April 2013. See <http://www.gov.mb.ca/finance/budget13/papers/taxation.pdf>.

⁷ Newfoundland tobacco tax increase effective 28 March 2014. See http://www.budget.gov.nl.ca/budget2014/speech/budget_Speech_2014.pdf.

⁸ Nova Scotia tobacco tax increase effective 5 April 2013. See http://www.novascotia.ca/finance/site-finance/media/finance/budget2013/Budget_Address.pdf.

⁹ Ontario tobacco tax increase effective 2 May 2013. See <http://www.fin.gov.on.ca/publication/tobacco-tax-rates-en.pdf>.