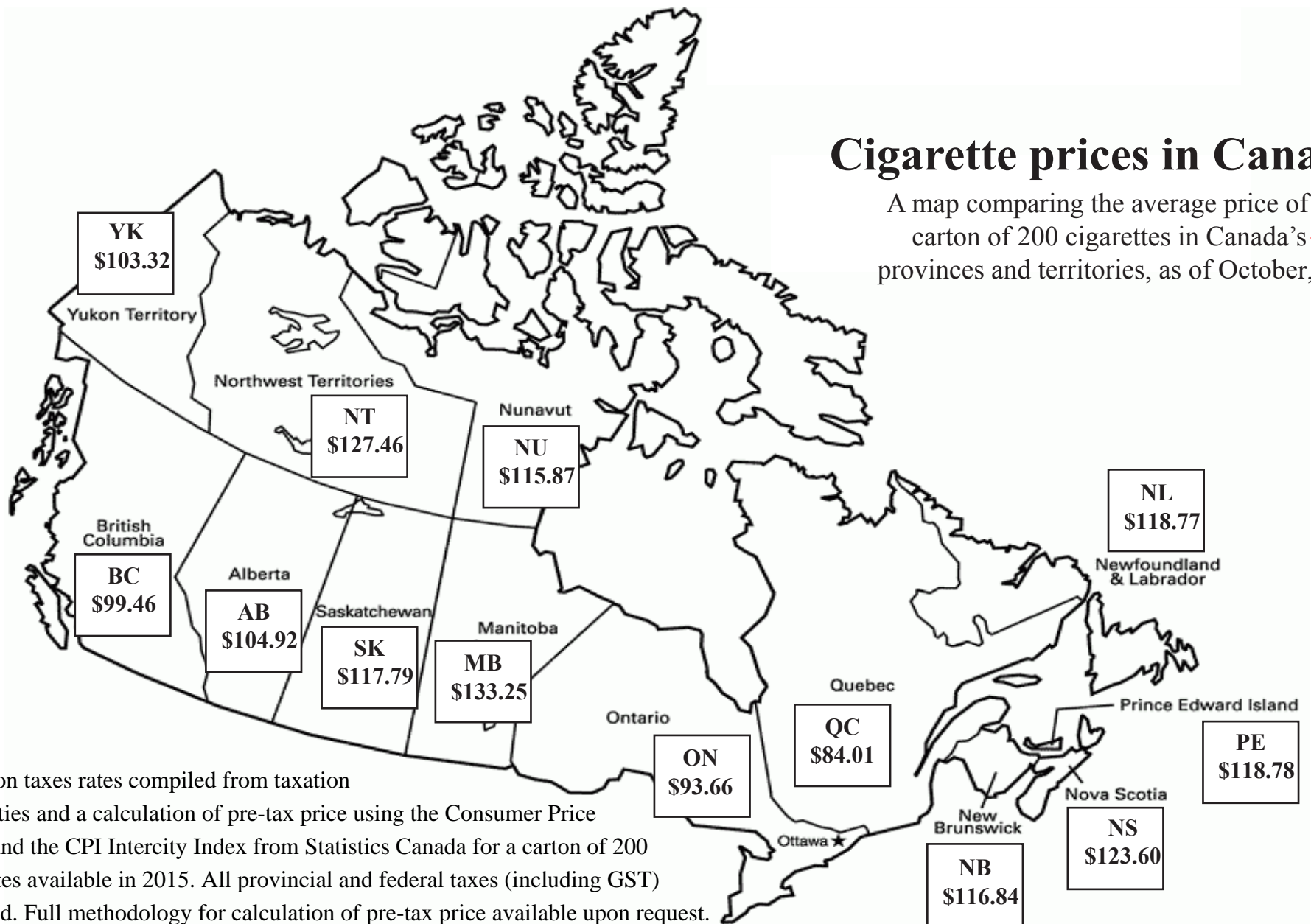


# Cigarette prices in Canada

A map comparing the average price of a carton of 200 cigarettes in Canada's provinces and territories, as of October, 2015



## 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 available in 2015. 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](http://www.nsra-adnf.ca)

**Federal and Provincial/Territorial Tobacco Tax Rates, October 2015**  
**Per 200 cigarettes**

	Average pre-tax price <sup>1</sup> (2015 figure)	Federal excise duty	Provincial/Territorial excise tax	Provincial/Territorial Sales Tax or Harmonized Sales Tax <sup>2</sup>	Federal GST <sup>3</sup> 5%	Total tobacco taxes	Total retail price
Yukon	\$35.37	\$21.03	\$42.00	No PST	\$4.92	\$67.95	\$103.32
Northwest Territories	\$43.16	\$21.03	\$57.20	No PST	\$6.08	\$84.31	\$127.46
Nunavut	\$39.32	\$21.03	\$50.00	No PST	\$5.52	\$76.55	\$115.87
British Columbia	\$25.90	\$21.03	\$47.80	No PST	\$4.74	\$73.57	\$99.46
Alberta	\$28.70	\$21.03	\$50.00 <sup>4</sup>	No PST	\$4.99	\$76.22	\$104.92
Saskatchewan	\$36.06	\$21.03	\$50.00	PST: 5% = \$5.35	\$5.35	\$81.73	\$117.79
Manitoba	\$37.89	\$21.03	\$59.00 <sup>5</sup>	PST: 7% = \$9.43	\$5.90	\$95.36	\$133.25
Ontario	\$33.90	\$21.03	\$27.95	HST: 13% = \$10.77	See HST	\$59.75	\$93.66
Quebec	\$29.18	\$21.03	\$29.80	No PST	\$4.00	\$54.83	\$84.01
New Brunswick	\$44.37	\$21.03	\$38.00	HST: 13% = \$13.44	See HST	\$72.47	\$116.84
Prince Edward Island	\$33.16	\$21.03	\$50.00 <sup>6</sup>	HST: 14% = \$14.59	See HST	\$85.62	\$118.78
Nova Scotia	\$35.41	\$21.03	\$51.04 <sup>7</sup>	HST: 15% = \$16.12	See HST	\$88.19	\$123.60
Newfoundland	\$35.25	\$21.03	\$47.00	HST: 15% = \$15.49	See HST	\$83.52	\$118.77

<sup>1</sup> 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 available in 2015. The full methodology for the calculations is available upon request

<sup>2</sup> PST/HST is calculated on the total of pre-tax price + federal excise duty + provincial excise tax.

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

<sup>4</sup> Alberta tobacco tax increase effective 28 October 2015. See <http://finance.alberta.ca/publications/budget/budget2015-october/fiscal-plan-complete.pdf>.

<sup>5</sup> Manitoba tobacco tax increase effective April 30, 2015. See <https://www.gov.mb.ca/finance/budget15/papers/summary.pdf>.

<sup>6</sup> Prince Edward Island tobacco tax increase effective 20 June 2015. See <http://www.gov.pe.ca/photos/original/budgetadd2015.pdf>.

<sup>7</sup> Nova Scotia tobacco tax increase effective 9 April 2015. See [http://www.novascotia.ca/finance/site-finance/media/finance/budget2015/Budget\\_Assumptions\\_And\\_Schedules.pdf](http://www.novascotia.ca/finance/site-finance/media/finance/budget2015/Budget_Assumptions_And_Schedules.pdf).