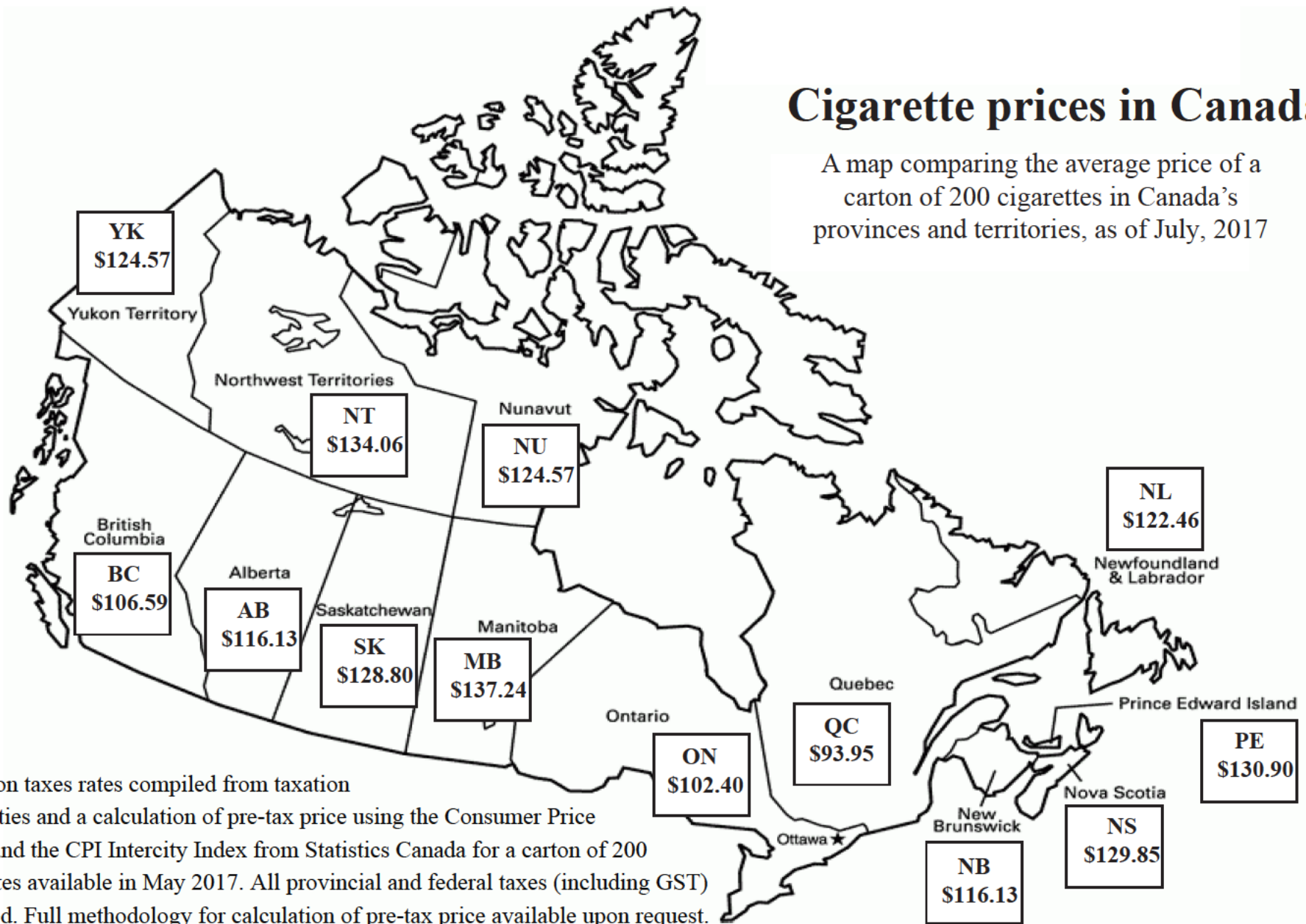


# Cigarette prices in Canada

A map comparing the average price of a carton of 200 cigarettes in Canada's provinces and territories, as of July, 2017



## 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 May 2017. 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, [www.nsra-adnf.ca](http://www.nsra-adnf.ca)

**Federal and Provincial/Territorial Tobacco Tax Rates, July 2017**  
**Per 200 cigarettes**

	Average pre-tax price <sup>1</sup> (2017 figure)	Federal excise duty <sup>2</sup>	Provincial/ Territorial excise tax	Provincial/Territorial Sales Tax or Harmonized Sales Tax <sup>3</sup>	Federal GST <sup>4</sup> 5%	Total tobacco taxes	Total retail price
Yukon	\$47.08	\$21.56	\$50.00 <sup>5</sup>	No PST	\$5.93	\$77.49	\$124.57
Northwest Territories	\$45.32	\$21.56	\$60.80 <sup>6</sup>	No PST	\$6.38	\$88.74	\$134.06
Nunavut	\$37.08	\$21.56	\$60.00 <sup>7</sup>	No PST	\$5.93	\$87.49	\$124.57
British Columbia	\$32.15	\$21.56	\$47.80	No PST	\$5.08	\$74.44	\$106.59
Alberta	\$39.04	\$21.56	\$50.00	No PST	\$5.53	\$77.09	\$116.13
Saskatchewan	\$40.48	\$21.56	\$54.00 <sup>8</sup>	PST: 6% = \$6.96	\$5.80	\$88.32	\$128.80
Manitoba	\$40.89	\$21.56	\$59.00	PST: 8% = \$9.72	\$6.07	\$96.35	\$137.24
Ontario	\$36.11	\$21.56	\$32.95 <sup>9</sup>	HST: 13% = \$11.78	See HST	\$66.29	\$102.40
Quebec	\$38.12	\$21.56	\$29.80	No PST	\$4.47	\$55.83	\$93.95
New Brunswick	\$28.38	\$21.56	\$51.04	HST: 15% = \$15.15	See HST	\$87.75	\$116.13
Prince Edward Island	\$43.27	\$21.56	\$50.00	HST: 14% = \$16.07	See HST	\$87.63	\$130.90
Nova Scotia	\$36.31	\$21.56	\$55.04	HST: 15% = \$16.94	See HST	\$93.54	\$129.85
Newfoundland	\$35.93	\$21.56	\$49.00	HST: 15% = \$15.97	See HST	\$86.53	\$122.46

<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 May 2017. The full methodology for the calculations is available upon request.

<sup>2</sup> Canada tobacco tax increase effective 23 March 2017. See <http://www.budget.gc.ca/2017/docs/tm-mf/tax-measures-mesures-fiscales-2017-en.pdf>.

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

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

<sup>5</sup> Yukon tobacco tax increase effective 1 July 2017. See [http://www.finance.gov.yk.ca/pdf/budget/201718\\_Budget\\_address.pdf](http://www.finance.gov.yk.ca/pdf/budget/201718_Budget_address.pdf).

<sup>6</sup> NWT tobacco tax increase effective 1 April 2017. See [http://www.fin.gov.nt.ca/sites/default/files/documents/2017-18\\_budget\\_address\\_and\\_papers\\_final\\_pdf.pdf](http://www.fin.gov.nt.ca/sites/default/files/documents/2017-18_budget_address_and_papers_final_pdf.pdf)

<sup>7</sup> Nunavut tobacco tax increase effective 15 March 2017. See <http://www.gov.nu.ca/finance/news/tobacco-tax-increase>.

<sup>8</sup> Saskatchewan tobacco tax increase effective 23 March, 2017. See <http://finance.gov.sk.ca/budget17-18/2017-18Budget.pdf>.

<sup>9</sup> Ontario tobacco tax increase effective 28 April, 2017. See <http://www.fin.gov.on.ca/en/budget/ontariobudgets/2017/budget2017.pdf>.