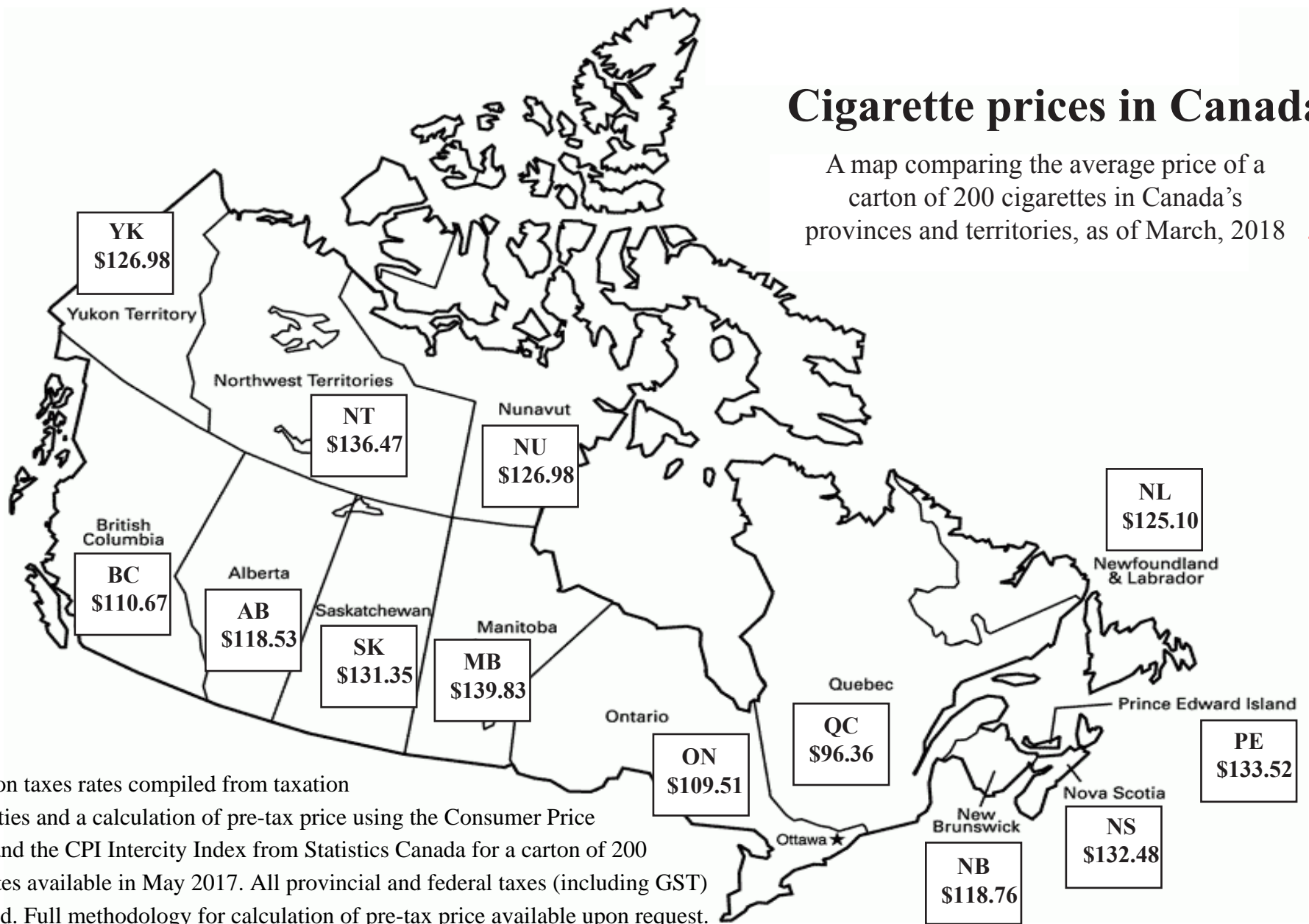


# Cigarette prices in Canada

A map comparing the average price of a carton of 200 cigarettes in Canada's provinces and territories, as of March, 2018



## 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, March 2018**  
**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	\$23.85	\$50.00 <sup>5</sup>	No PST	\$6.05	\$79.90	\$126.98
Northwest Territories	\$45.32	\$23.85	\$60.80 <sup>6</sup>	No PST	\$6.50	\$91.15	\$136.47
Nunavut	\$37.08	\$23.85	\$60.00	No PST	\$6.05	\$89.90	\$126.98
British Columbia	\$32.15	\$23.85	\$49.40 <sup>7</sup>	No PST	\$5.27	\$78.52	\$110.67
Alberta	\$39.04	\$23.85	\$50.00	No PST	\$5.64	\$79.49	\$118.53
Saskatchewan	\$40.48	\$23.85	\$54.00 <sup>8</sup>	PST: 6% = \$7.10	\$5.92	\$90.87	\$131.35
Manitoba	\$40.89	\$23.85	\$59.00	PST: 8% = \$9.90	\$6.19	\$98.94	\$139.83
Ontario	\$36.11	\$23.85	\$36.95 <sup>9</sup>	HST: 13% = \$12.60	See HST	\$73.40	\$109.51
Quebec	\$38.12	\$23.85	\$29.80	No PST	\$4.59	\$58.24	\$96.36
New Brunswick	\$28.38	\$23.85	\$51.04	HST: 15% = \$15.49	See HST	\$90.38	\$118.76
Prince Edward Island	\$43.27	\$23.85	\$50.00	HST: 14% = \$16.40	See HST	\$90.25	\$133.52
Nova Scotia	\$36.31	\$23.85	\$55.04	HST: 15% = \$17.28	See HST	\$96.17	\$132.48
Newfoundland	\$35.93	\$23.85	\$49.00	HST: 15% = \$16.32	See HST	\$89.17	\$125.10

<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 28 February 2018. See <https://www.budget.gc.ca/2018/docs/plan/budget-2018-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> British Columbia tobacco tax increases effective 1 January 2018. See [http://bcbudget.gov.bc.ca/2017\\_sept\\_update/bfp/2017\\_sept\\_update\\_budget\\_and\\_fiscal\\_plan.pdf](http://bcbudget.gov.bc.ca/2017_sept_update/bfp/2017_sept_update_budget_and_fiscal_plan.pdf).

<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 29 March, 2018. See <http://budget.ontario.ca/2018/budget2018-en.pdf>.