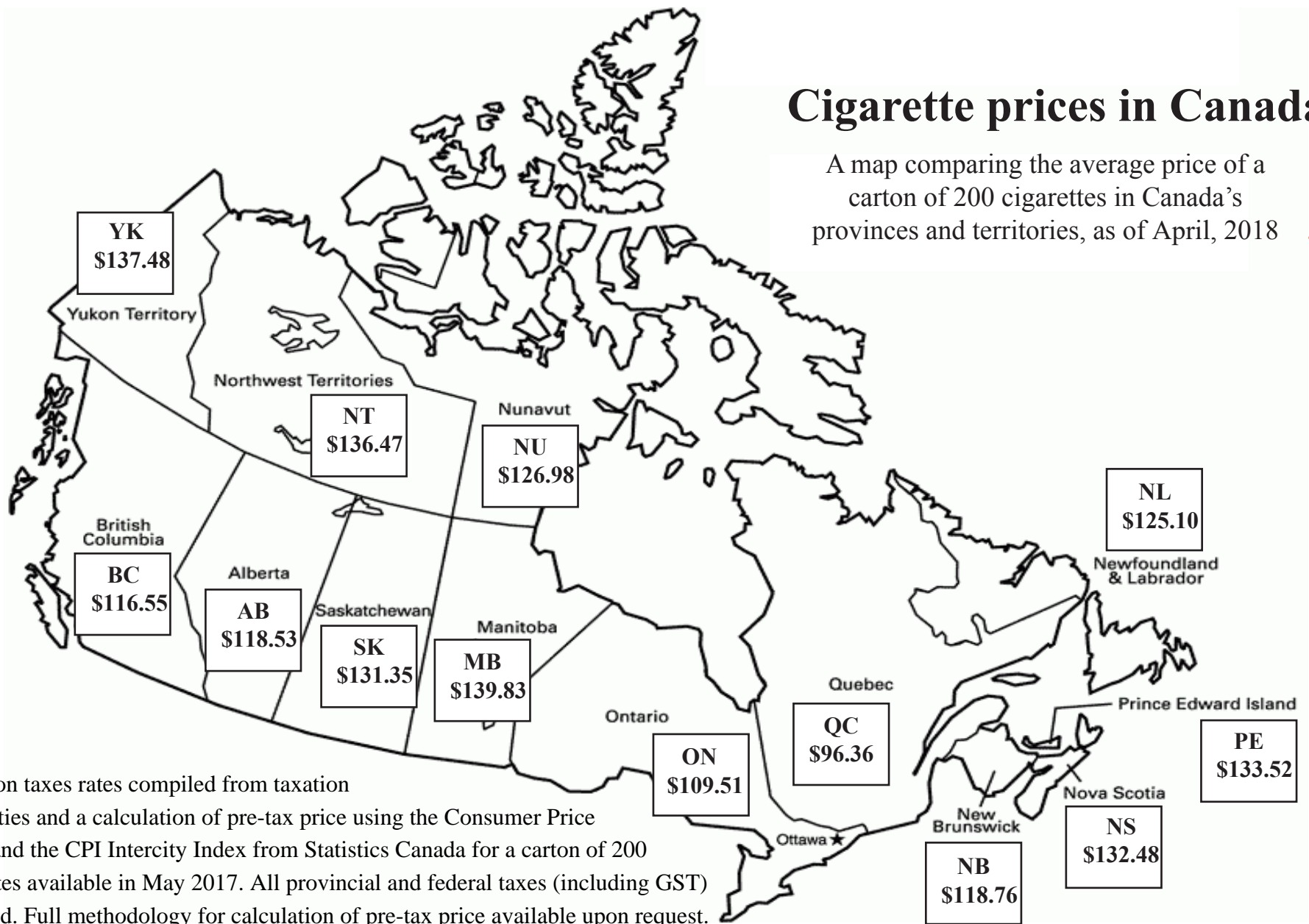


Cigarette prices in Canada

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

Federal and Provincial/Territorial Tobacco Tax Rates, April 2018
Per 200 cigarettes

| | Average pre-tax price ¹ (2017 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 |
|-----------------------|---|----------------------------------|--|---|--------------------------------|------------------------|-----------------------|
| Yukon | \$47.08 | \$23.85 | \$60.00 ⁵ | No PST | \$6.55 | \$90.40 | \$137.48 |
| Northwest Territories | \$45.32 | \$23.85 | \$60.80 ⁶ | 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 | \$55.00 ⁷ | No PST | \$5.55 | \$84.40 | \$116.55 |
| Alberta | \$39.04 | \$23.85 | \$50.00 | No PST | \$5.64 | \$79.49 | \$118.53 |
| Saskatchewan | \$40.48 | \$23.85 | \$54.00 ⁸ | 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 ⁹ | 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 |

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

² Canada tobacco tax increase effective 28 February 2018. See <https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.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 Yukon tobacco tax increase effective 1 April 2018. See http://www.finance.gov.yk.ca/pdf/budget/201718_Budget_address.pdf.

⁶ 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

⁷ British Columbia tobacco tax increases effective 1 April 2018. See http://bcbudget.gov.bc.ca/2018/bfp/2018_Budget_and_Fiscal_Plan.pdf.

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

⁹ Ontario tobacco tax increase effective 29 March, 2018. See <http://budget.ontario.ca/2018/budget2018-en.pdf>.