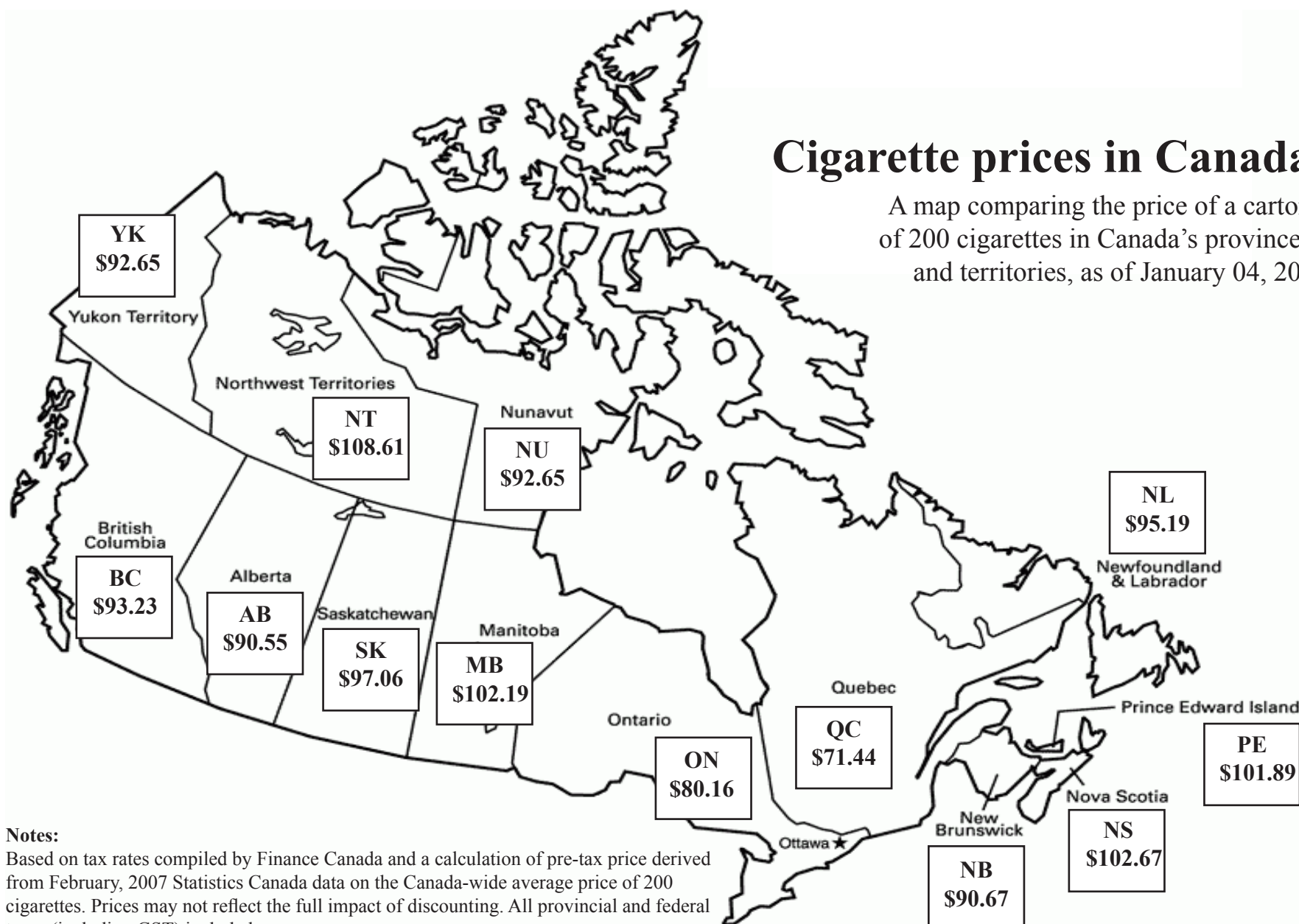


Cigarette prices in Canada

A map comparing the price of a carton of 200 cigarettes in Canada's provinces and territories, as of January 04, 2012



Source: Smoking and Health Action Foundation, Ottawa, (613) 230-4211, www.nsra-adnf.ca

Federal and Provincial/Territorial Tobacco Tax Rates, January 4, 2012
Per 200 cigarettes

	Average pre-tax price ¹ (2007 figure)	Federal excise duty	Provincial/ Territorial excise tax	Provincial/Territorial Sales Tax ² or Harmonized Sales Tax	Federal GST 5%	Total tobacco taxes ³	Total retail price
Alberta	\$29.24	\$17.00	\$40.00	No PST	\$4.31	\$61.31	\$90.55
British Columbia	\$29.24	\$17.00	\$37.00	HST: 12% = \$9.99	See HST	\$63.99	\$93.23
Manitoba	\$29.24	\$17.00	\$45.00 ⁴	PST: 7% = \$6.39	\$4.56	\$72.95	\$102.19
New Brunswick	\$29.24	\$17.00	\$34.00 ⁵	HST: 13% = \$10.43	See HST	\$61.43	\$90.67
Newfoundland	\$29.24	\$17.00	\$38.00	HST: 13% = \$10.95	See HST	\$65.95	\$95.19
Northwest Territories	\$29.24	\$17.00	\$57.20 ⁶	No PST	\$5.17	\$79.37	\$108.61
Nova Scotia	\$29.24	\$17.00	\$43.04	HST: 15% = \$13.39	See HST	\$73.43	\$102.67
Nunavut	\$29.24	\$17.00	\$42.00	No PST	\$4.41	\$63.41	\$92.65
Ontario	\$29.24	\$17.00	\$24.70	HST: 13% = \$9.22	See HST	\$50.92	\$80.16
Prince Edward Island	\$29.24	\$17.00	\$50.80 ⁷	No PST	\$4.85	\$72.65	\$101.89
Quebec	\$29.24	\$17.00	\$21.80 ⁸	No PST	\$3.40	\$42.20	\$71.44
Saskatchewan	\$29.24	\$17.00	\$42.00	PST: 5% = \$4.41	\$4.41	\$67.82	\$97.06
Yukon	\$29.24	\$17.00	\$42.00	No PST	\$4.41	\$63.41	\$92.65

¹ This estimate of “pre-tax price” is a calculation derived from Statistics Canada data on the Canada-wide average price of 200 cigarettes in July 2007. Note that it has not been updated since 2007; it does take fully into account the increase in market share of value and budget cigarette brands; and it does not take fully into account the regional differences in market share of premium, value, and budget brands.

² PST is calculated on the total of pre-tax price + federal excise duty + provincial excise tax.

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

⁴ Manitoba tobacco tax increase effective 13 April 2011. See <http://www.gov.mb.ca/finance/budget11/speech11.pdf>.

⁵ NB tobacco tax increase effective 23 March 2011. See http://www2.gnb.ca/content/gnb/en/news/news_release.2011.03.0341.html.

⁶ NWT tobacco tax increase effective 1 April 2011. See <http://www.fin.gov.nt.ca/address/index.htm>

⁷ PEI tobacco tax increase effective 7 April 2011. See <http://www.gov.pe.ca/budget/2011/address.php>.

⁸ Quebec increases specific tax on tobacco by 0.60 effective 1 January 2012. See <http://www.revenuquebec.ca/en/entreprise/taxes/tabac/default.aspx>.