



**Notes:**

Canadian data based on federal estimates compiled December 2002, including tax increase in New Brunswick. U.S. data taken from the latest edition (current to November 2001) of *The Tax Burden on Tobacco* formerly published by the now-defunct Tobacco Institute and now compiled by a private company; data adjusted to take into account price increases by manufacturers i on April 1st, 2002 (see Wall Street Journal, March 29th, 2002) as well as a tax increase in Washington State on Jan. 1st, 2002, in New York State on April 1st, 2002, in Vermont in July 2002 and in Michigan in August 2002.

US data are for brands in the "premium" category, which includes major US brands and Canadian brands sold in the United States. US data do not take into account municipal sales and tobacco taxes, nor promotional discounts.

Prices include all state, provincial and federal taxes. Local sales and tobacco taxes in U.S. are excluded. At Dec. 23rd, 2002 exchange rate: 1 US\$ = 1.5504 C\$.

\*Lower taxes are in effect in part of Labrador.

Source: *Smoking and Health Action Foundation, Ottawa.*