



Notes:

Canadian data based on federal estimates compiled April 2003, including recent tax increases in Nova Scotia, British Columbia, Newfoundland and PEI as well as a price increase by manufacturers in February. 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 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 (except for New York City figure). They also exclude promotional discounts by manufacturers, which are variable but can be quite substantial, but are unlikely to apply to Canadian-made brands. Cigarettes manufactured by companies that are not party to the 1998 Master Settlement Agreement (MSA) between manufacturers and state governments are usually priced substantially lower; however, major Canadian manufacturers are signatories to the MSA.

Prices include all state, provincial and federal taxes. Local sales and tobacco taxes in U.S. are excluded. At April 11th, 2003 exchange rate: 1 US\$ = 1.4516 C\$.

*Lower taxes are in effect in part of Labrador.

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