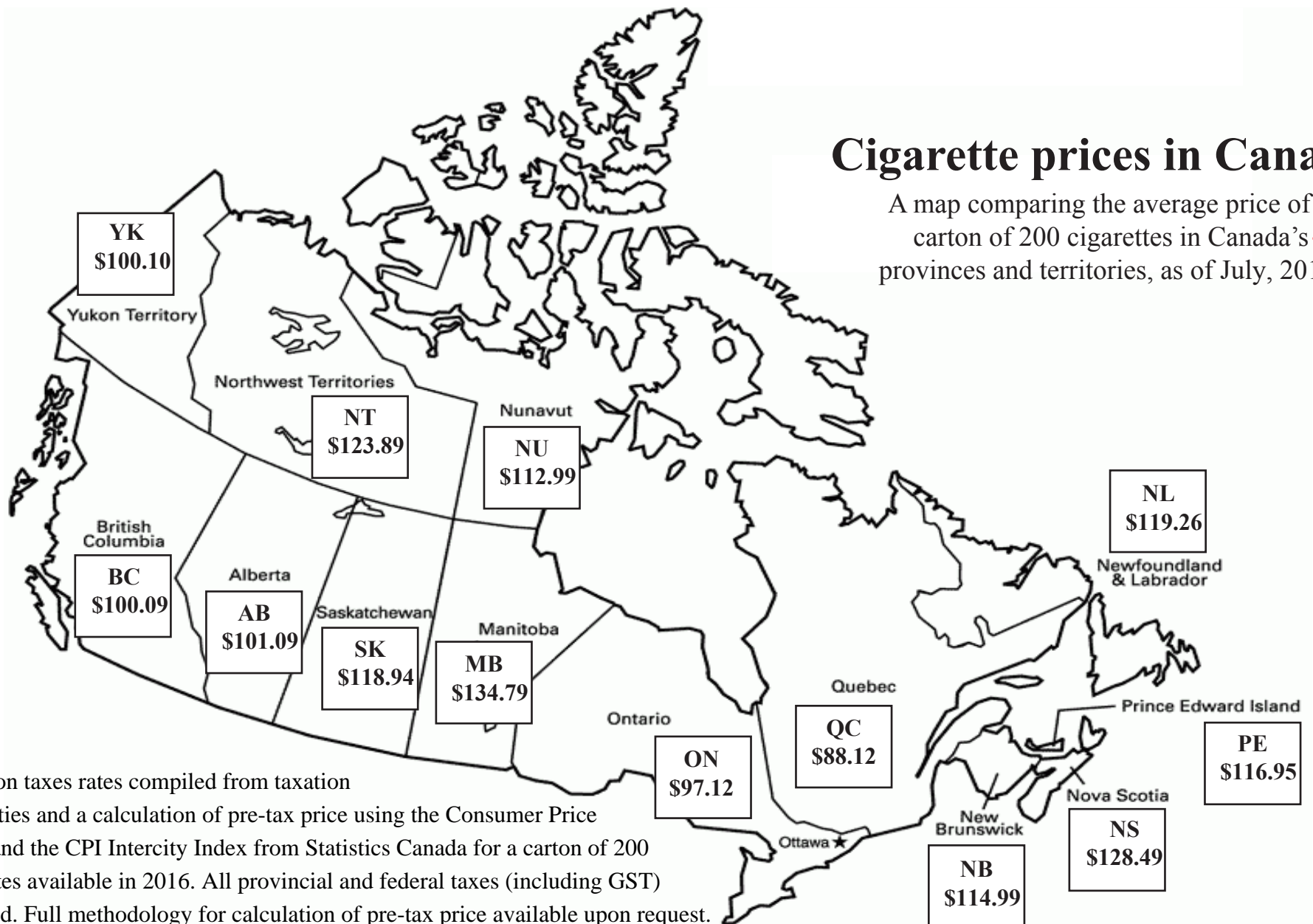


# Cigarette prices in Canada

A map comparing the average price of a carton of 200 cigarettes in Canada's provinces and territories, as of July, 2016



## 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 2016. 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, July 2016**  
**Per 200 cigarettes**

	Average pre-tax price <sup>1</sup> (2016 figure)	Federal excise duty	Provincial/ Territorial excise tax	Provincial/Territorial Sales Tax or Harmonized Sales Tax <sup>2</sup>	Federal GST <sup>3</sup> 5%	Total tobacco taxes	Total retail price
Yukon	\$32.30	\$21.03	\$42.00	No PST	\$4.77	\$67.80	\$100.10
Northwest Territories	\$39.76	\$21.03	\$57.20	No PST	\$5.90	\$84.13	\$123.89
Nunavut	\$36.58	\$21.03	\$50.00	No PST	\$5.38	\$76.41	\$113.00
British Columbia	\$26.49	\$21.03	\$47.80	No PST	\$4.77	\$73.60	\$100.09
Alberta	\$25.25	\$21.03	\$50.00 <sup>4</sup>	No PST	\$4.81	\$75.84	\$101.09
Saskatchewan	\$37.09	\$21.03	\$50.00	PST: 5% = \$5.41	\$5.41	\$81.85	\$118.94
Manitoba	\$39.26	\$21.03	\$59.00	PST: 8% = \$9.54	\$5.96	\$95.53	\$134.79
Ontario	\$33.97	\$21.03	\$30.95 <sup>5</sup>	HST: 13% = \$11.17	See HST	\$63.15	\$97.12
Quebec	\$33.09	\$21.03	\$29.80	No PST	\$4.20	\$55.03	\$88.12
New Brunswick	\$34.44	\$21.03	\$44.52 <sup>6</sup>	HST: 15% = \$15.00	See HST	\$80.55	\$114.99
Prince Edward Island	\$31.56	\$21.03	\$50.00	HST: 14% = \$14.36	See HST	\$85.39	\$116.95
Nova Scotia	\$35.66	\$21.03	\$55.04 <sup>7</sup>	HST: 15% = \$16.76	See HST	\$92.83	\$128.49
Newfoundland	\$33.67	\$21.03	\$49.00 <sup>8</sup>	HST: 15% = \$15.56	See HST	\$85.59	\$119.26

<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 2016. The full methodology for the calculations is available upon request.

<sup>2</sup> PST/HST is calculated on the total of pre-tax price + federal excise duty + provincial excise tax.

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

<sup>4</sup> Alberta tobacco tax increase effective 28 October 2015. See <http://finance.alberta.ca/publications/budget/budget2015-october/fiscal-plan-complete.pdf>.

<sup>5</sup> Ontario tobacco tax increase effective 25 February 2016. See [http://www.fin.gov.on.ca/en/budget/ontariobudgets/2016/papers\\_all.pdf](http://www.fin.gov.on.ca/en/budget/ontariobudgets/2016/papers_all.pdf).

<sup>6</sup> New-Brunswick tobacco tax increase effective 3 February, 2016. See [http://www2.gnb.ca/content/gnb/en/news/news\\_release.2016.02.0068.html](http://www2.gnb.ca/content/gnb/en/news/news_release.2016.02.0068.html).

<sup>7</sup> Nova Scotia tax increase effective 20 April 2016. See <http://www.novascotia.ca/finance/site-finance/media/finance/budget2016/Budget-Assumptions-And-Schedules.pdf>.

<sup>8</sup> Newfoundland tobacco tax increase effective 15 April 2016. See [http://www.budget.gov.nl.ca/budget2016/speech/budget\\_speech.pdf](http://www.budget.gov.nl.ca/budget2016/speech/budget_speech.pdf).