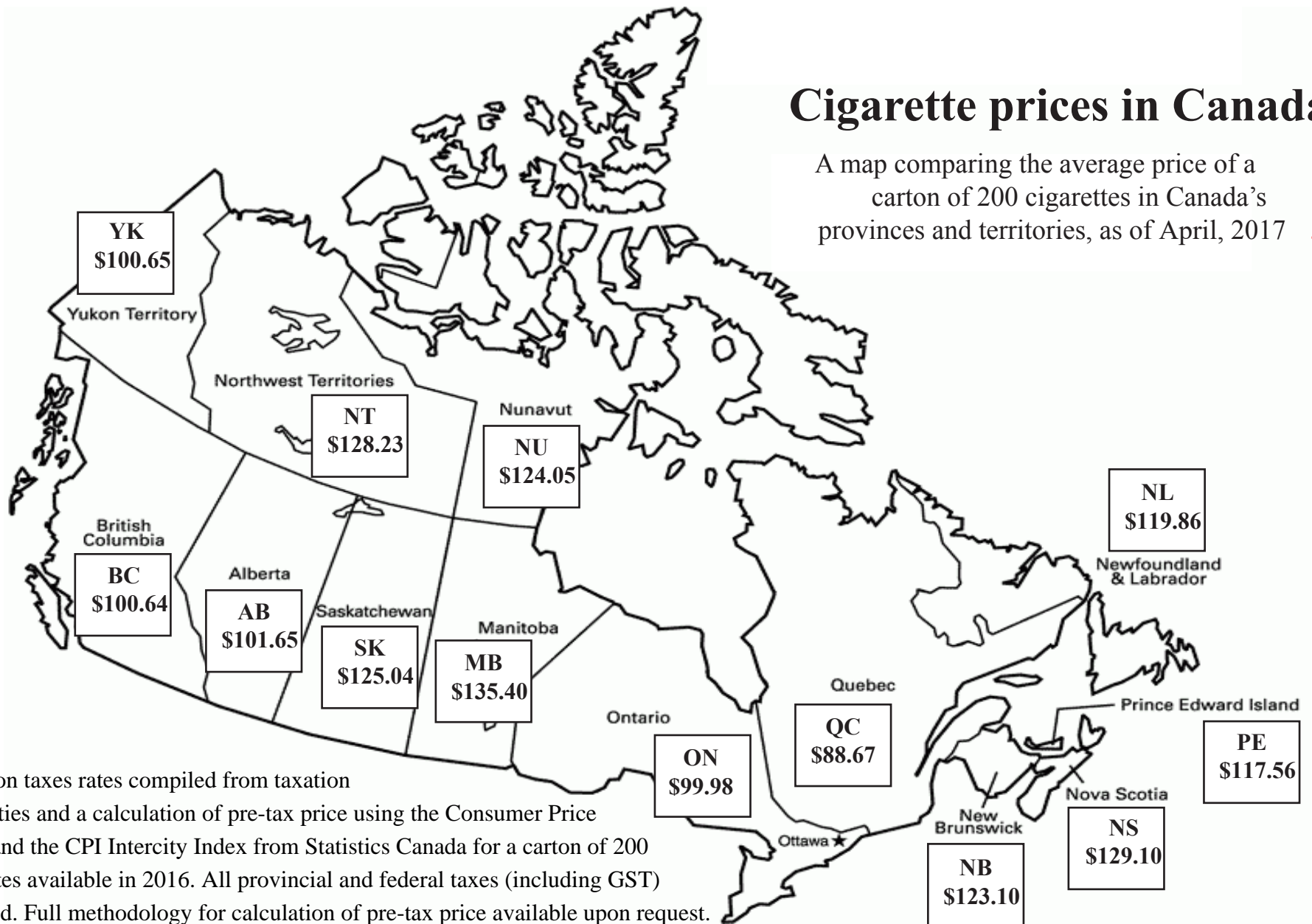


Cigarette prices in Canada

A map comparing the average price of a carton of 200 cigarettes in Canada's provinces and territories, as of April, 2017



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

Federal and Provincial/Territorial Tobacco Tax Rates, April 2017
Per 200 cigarettes

	Average pre-tax price ¹ (2016 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	\$32.30	\$21.56	\$42.00	No PST	\$4.79	\$68.35	\$100.65
Northwest Territories	\$39.76	\$21.56	\$60.80 ⁵	No PST	\$6.11	\$88.47	\$128.23
Nunavut	\$36.58	\$21.56	\$60.00 ⁶	No PST	\$5.91	\$87.47	\$124.05
British Columbia	\$26.49	\$21.56	\$47.80	No PST	\$4.79	\$74.15	\$100.64
Alberta	\$25.25	\$21.56	\$50.00	No PST	\$4.84	\$76.40	\$101.65
Saskatchewan	\$37.09	\$21.56	\$54.00 ⁷	PST: 6% = \$6.76	\$5.63	\$87.95	\$125.04
Manitoba	\$39.26	\$21.56	\$59.00	PST: 8% = \$9.59	\$5.99	\$96.14	\$135.40
Ontario	\$33.97	\$21.56	\$32.95 ⁸	HST: 13% = \$11.50	See HST	\$66.01	\$99.98
Quebec	\$33.09	\$21.56	\$29.80	No PST	\$4.22	\$55.58	\$88.67
New Brunswick	\$34.44	\$21.56	\$51.04 ⁹	HST: 15% = \$16.06	See HST	\$88.66	\$123.10
Prince Edward Island	\$31.56	\$21.56	\$50.00	HST: 14% = \$14.44	See HST	\$86.00	\$117.56
Nova Scotia	\$35.66	\$21.56	\$55.04	HST: 15% = \$16.84	See HST	\$93.44	\$129.10
Newfoundland	\$33.67	\$21.56	\$49.00	HST: 15% = \$15.63	See HST	\$86.19	\$119.86

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

² Canada tobacco tax increase effective 23 March 2017. See <http://www.budget.gc.ca/2017/docs/tm-mf/tax-measures-mesures-fiscales-2017-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 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

⁶ Nunavut tobacco tax increase effective 15 March 2017. See <http://www.gov.nu.ca/finance/news/tobacco-tax-increase>.

⁷ Saskatchewan tobacco tax increase effective 23 March, 2017. See <http://finance.gov.sk.ca/budget17-18/2017-18Budget.pdf>.

⁸ Ontario tobacco tax increase effective 28 April, 2017. See <http://www.fin.gov.on.ca/en/budget/ontariobudgets/2017/budget2017.pdf>.

⁹ New-Brunswick tobacco tax increase effective 1 February, 2017. See http://www2.gnb.ca/content/gnb/en/news/news_release.2017.01.0111.html.