

Annex 2: Question B83 (provincial tables)

1. BC

|                                   | Product                       | Type of tax | Rate or amount                       | Base of tax <sup>5</sup> |
|-----------------------------------|-------------------------------|-------------|--------------------------------------|--------------------------|
| <b>Smoking tobacco products</b>   | Cigarettes and tobacco sticks | Tobacco tax | 32.5 cents                           | Cigarette                |
|                                   | Loose tobacco                 |             | 65 cents                             | gram                     |
| <b>Smokeless tobacco products</b> | Heated tobacco products       | Tobacco tax | 32.5 Cents                           | Unit                     |
| <b>Other tobacco products</b>     | cigars                        | Tobacco tax | 90.5%, to a maximum of \$7 per cigar | Taxable price            |

2. Alberta

|                                   | Product                    | Type of tax | Rate or amount                        | Base of tax <sup>5</sup> |
|-----------------------------------|----------------------------|-------------|---------------------------------------|--------------------------|
| <b>Smoking tobacco products</b>   | Cigarette or tobacco stick | Import duty | \$0.275                               | per unit                 |
|                                   | Cigar                      | Import duty | 142%<br>(min. \$0.275<br>max. \$8.61) | Taxable price per unit   |
| <b>Smokeless tobacco products</b> | Smokeless tobacco          | Import duty | \$0.275                               | per gram                 |
| <b>Other tobacco products</b>     | Other tobacco products     | Import duty | \$0.4125                              | per gram                 |

3. Saskatchewan

|                                 | Product        | Type of tax     | Rate or amount | Base of tax <sup>5</sup> |
|---------------------------------|----------------|-----------------|----------------|--------------------------|
| <b>Smoking tobacco products</b> | Cigarettes     | Federal Excise  | \$0.7447       | 5 cigarettes             |
|                                 |                | Provincial      |                | 1 cigarette              |
|                                 |                | PST             | \$0.29         | Retail price             |
|                                 |                | GST             | 6%             | Retail price             |
| <b>Smoking tobacco products</b> | Tobacco Sticks | Federal Excise  | \$0.14894      | 1 stick                  |
|                                 |                | Provincial      |                | 1 stick                  |
|                                 |                | PST             | \$0.29         | Retail price             |
|                                 |                | GST             | 6%             | Retail price             |
|                                 |                |                 | 5%             | Retail price             |
| <b>Smoking tobacco products</b> | Cigars         | Federal Excise  | \$32.41649     | 1000 cigars              |
|                                 |                | Additional Duty |                | 1 cigar                  |

|                                   |                                    |  |   |   |
|-----------------------------------|------------------------------------|--|---|---|
|                                   |                                    | Provincial                                 | Greater of:<br>\$0.11652 or<br>88% of sale<br>price for<br>Canadian cigars<br>or 88% of<br>duty-paid<br>value for<br>imported<br>cigars   | 1 cigar   |
|                                   |                                    | PST<br>GST                                 | Greater of:<br>\$0.35 or 100%<br>of<br>manufacturer's<br>sale price for<br>Canadian<br>cigars or 100%<br>of the<br>importer's<br>selling price X<br>1.3 for<br>imported<br>cigars<br><br>6%<br><br>5% | Retail price<br>Retail price                            |
| <b>Smokeless tobacco products</b> | Smokeless Tobacco                  | Federal Excise<br>Provincial<br>PST<br>GST | \$9.30879<br><br>\$0.35<br>6%<br>5%   | Per 50g<br><br>Per gram<br>Retail Price<br>Retail Price |
| <b>Other tobacco products</b>     | Heated Tobacco Products            | Federal Excise<br>Provincial<br>PST<br>GST | \$9.30879<br><br>\$0.218<br>6%<br>5%  | Per 50g<br><br>Per unit<br>Retail Price<br>Retail Price |
| <b>Other tobacco products</b>     | Other Tobacco (Including Raw Leaf) | Federal Excise<br>Provincial<br>PST<br>GST | \$1.572<br><br>\$0.35<br>6%<br>5%   | Per kg<br><br>Per gram<br>Retail Price<br>Retail Price  |

4. Manitoba

|                                   | Product         | Type of tax | Rate or amount | Base of tax <sup>5</sup> |
|-----------------------------------|-----------------|-------------|----------------|--------------------------|
| <b>Smoking tobacco products</b>   | Cigarettes      | Tobacco Tax | 30 ¢           | Per cigarette            |
|                                   |                 | Sales Tax   | 7%             | Retail Selling Price     |
|                                   |                 | Excise Tax  | 74.47¢         | Per 5 cigarettes         |
|                                   |                 | GST         | 5%             | Retail Selling Price     |
| <b>Smokeless tobacco products</b> | Chewing tobacco | Tobacco Tax | 29 ¢           | Per gram                 |
|                                   |                 | Sales Tax   | 7%             | Retail Selling Price     |
|                                   |                 | Excise Tax  | \$9.31         | Per 50 grams             |
|                                   |                 | GST         | 5%             | Retail Selling Price     |

|                               |        |                 |               |  |
|-------------------------------|--------|-----------------|---------------|--|
| <b>Other tobacco products</b> | Cigars | Tobacco Tax     | \$5.00 or 75% | Lesser of \$5 per cigar or 75% of retail selling price<br><br>Retail Selling Price<br><br>Per 1,000 cigars<br><br>Greater of 11.65¢ per cigar or 88% of the retail selling<br><br>Retail Selling Price |
|                               |        |                 | 7%            |  |
|                               |        | Sales Tax       | \$32.31       |  |
|                               |        | Excise Tax      | 11.65¢ or 88% |  |
|                               |        | Additional Duty | 5%            |  |
|                               | GST    |                 |               |  |

5. Ontario

| Provincial Tobacco Tax Rates                           | Product                                      | Type of tax  | Rate or amount  | Base of tax <sup>5</sup>   |
|--|--|--|-----------------|--|
| <b>Smoking tobacco products</b>                        | Cigarettes                                   | Specific Tax per unit                                | \$0.18475 cents | Per cigarette  |
| <b>Smokeless tobacco products and fine cut tobacco</b> | Fine Cut Tobacco, Chewing Tobacco, Snus etc. | Specific Tax per gram or part gram                   | \$0.18475 cents | Per gram or part gram of the tobacco product.  |
| <b>Other tobacco products</b>                          | Cigars                                       | Percentage Tax based on the taxable price of a cigar | 56.6%           | Taxable Price of a cigar is the price for which the cigar was purchased by the retailer, including all consideration given by the retailer such as federal excise duty, delivery, and transportation costs, plus a prescribed percentage mark-up of 22% of the sum of these amounts. |

Please note: Tobacco products may be subject the federal excise duty and 13% Harmonized Sales Tax (HST) out of which 8% is the provincial portion. Please follow-up with the CRA for the federal taxation framework.

6. PEI

|                                 | Product        | Type of tax | Rate or amount       | Base of tax <sup>5</sup>        |
|---------------------------------|----------------|-------------|----------------------|---------------------------------|
| <b>Smoking tobacco products</b> | Cigarettes     | Specific    | \$0.2952 - PTT       | Per cigarette                   |
|                                 |                | Specific    | \$0.79162 -Fed Ex.   | Per 5 cigarettes or fraction of |
|                                 |                | Ad valorem  | 15% - HST            | Sale price                      |
|                                 | Loose/fine cut | Specific    | \$0.4000 – PTT       | Per gram                        |
|                                 |                | Specific    | \$9.89524 – Fed. Ex. | Per 50 grams or fraction of     |
|                                 |                | Ad valorem  | 15% - HST            | Sale price                      |
|                                 | Cigars         | Ad valorem  | 75% - PTT            |                                 |
| Specific                        |                |             | MSRP                 |                                 |

|                                   |     |            |                                       |                                   |
|-----------------------------------|-----|------------|---------------------------------------|-----------------------------------|
|                                   |     | Ad valorem | \$34.45873 –<br>Fed. Ex.<br>15% - HST | Per 1000 cigars<br><br>Sale price |
| <b>Smokeless tobacco products</b> | HnB | Specific   | \$0.4000 – PTT                        | Per gram                          |
|                                   |     | Specific   | \$9.89524 –<br>Fed. Ex.               | Per 50 grams<br>or fraction of    |
|                                   |     | Ad valorem | 15% - HST                             | Sale price                        |
| <b>Other tobacco products</b>     |     | Specific   | \$0.4000 – PTT                        | Per gram                          |
|                                   |     | Specific   | \$9.89524 –<br>Fed. Ex.               | Per 50 grams<br>or fraction of    |
|                                   |     | Ad valorem | 15% - HST                             | Sale price                        |

7. NL

|                                   | Product                                  | Type of tax | Rate or amount | Base of tax <sup>5</sup>                          |
|-----------------------------------|--|-------------|----------------|---|
| <b>Smoking tobacco products</b>   | Cigarettes                               | Specific    | \$0.325        | Per cigarette                                     |
|                                   | Tobacco other than cigarettes and cigars | Specific    | \$0.56         | Per gram  |
|                                   | Cigars                                   | Ad valorem  | 125%           | Purchase price rounded to nearest 1/100 of a cent |
| <b>Smokeless tobacco products</b> |  |             |                |   |
| <b>Other tobacco products</b>     |  |             |                |   |

Please note: Tax rates provided are as of Feb 21, 2023.

Provincial tobacco taxation rates are provided.

In addition, 15% HST (ad valorem) sales tax) is applicable to the total retail price of tobacco products.

8. NB

|                                 | Product  | Type of tax                         | Rate or amount  | Base of tax <sup>5</sup>                            |
|---------------------------------|--|-------------------------------------|---|---|
| <b>Smoking tobacco products</b> | Cigarette<br>Tobacco<br>Sticks Fine<br>cut<br>tobacco or<br>other<br>tobacco | Provincial<br>excise tax<br>and VAT | Provincial:<br>25.52<br>cents per<br>cigarette<br>or gram of<br>tobacco<br>plus<br>15%HST | Per<br>cigarette,<br>stick or<br>gram of<br>tobacco |

|                            |                                  |                               |  |   |
|----------------------------|----------------------------------|-------------------------------|--|---|
| Smokeless tobacco products | E-cigarettes and vaping products | VAT                           | 15% HST  | Applied at retail sales level                                 |
| Other tobacco products     | Cigars                           | Provincial excise tax and VAT | 75% of suggested retail selling price plus 15% HST | Price applied to total amount of cigars sold at retail level. |

*\*Quebec nil on this question*