

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% (min. \$0.275 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 Provincial PST GST	\$0.7447 \$0.29 6% 5%	5 cigarettes 1 cigarette Retail price Retail price
<b>Smoking tobacco products</b>	Tobacco Sticks	Federal Excise Provincial PST GST	\$0.14894 \$0.29 6% 5%	1 stick 1 stick Retail price Retail price
<b>Smoking tobacco products</b>	Cigars	Federal Excise Additional Duty	\$32.41649	1000 cigars 1 cigar

		Provincial	Greater of: \$0.11652 or 88% of sale price for Canadian cigars or 88% of duty-paid value for imported cigars	
		PST GST	Greater of: \$0.35 or 100% of manufacturer' s sale price for Canadian cigars or 100% of the importer's selling price X 1.3 for imported cigars 6% 5%	1 cigar
				Retail price Retail price
<b>Smokeless tobacco products</b>	Smokeless Tobacco	Federal Excise Provincial PST GST	\$9.30879 \$0.35 6% 5%	Per 50g Per gram Retail Price Retail Price
<b>Other tobacco products</b>	Heated Tobacco Products	Federal Excise Provincial PST GST	\$9.30879 \$0.218 6% 5%	Per 50g Per unit Retail Price Retail Price
<b>Other tobacco products</b>	Other Tobacco (Including Raw Leaf)	Federal Excise Provincial PST GST	\$1.572 \$0.35 6% 5%	Per kg Per gram Retail Price 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 Sales Tax Excise Tax GST	30 ¢ 7% 74.47¢ 5%	Per cigarette Retail Selling Price Per 5 cigarettes Retail Selling Price
<b>Smokeless tobacco products</b>	Chewing tobacco	Tobacco Tax Sales Tax Excise Tax GST	29 ¢ 7% \$9.31 5%	Per gram Retail Selling Price Per 50 grams 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
		Sales Tax	7%	Retail Selling Price
		Excise Tax	\$32.31	Per 1,000 cigars
		Additional Duty	11.65¢ or 88%	Greater of 11.65¢ per cigar or 88% of the retail selling
		GST	5%	Retail Selling Price

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
		Specific	\$0.4000 – PTT	Per gram
		Specific	\$9.89524 – Fed. Ex.	Per 50 grams or fraction of
	Loose/fine cut	Ad valorem	15% - HST	Sale price
		Specific	75% - PTT	MSRP
		Ad valorem		
		Specific		
		Ad valorem		

		Ad valorem	\$34.45873 – Fed. Ex. 15% - HST	Per 1000 cigars Sale price
<b>Smokeless tobacco products</b>	HnB	Specific Specific Ad valorem	\$0.4000 – PTT \$9.89524 – Fed. Ex. 15% - HST	Per gram Per 50 grams or fraction of Sale price
<b>Other tobacco products</b>		Specific Specific Ad valorem	\$0.4000 – PTT \$9.89524 – Fed. Ex. 15% - HST	Per gram Per 50 grams or fraction of 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 Tobacco Sticks Fine cut tobacco or other tobacco	Provincial excise tax and VAT	Provincial: 25.52 cents per cigarette or gram of tobacco plus 15%HST	Per cigarette, stick or gram of tobacco

<b>Smokeless tobacco products</b>	E-cigarettes and vaping products	VAT	15% HST	Applied at retail sales level
<b>Other tobacco products</b>	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*