

**Personal Income Tax**

	NL	PE	*NS	NB	QC	ON	MB	SK	AB	BC	Federal
Basic Amount	\$7,566	\$7,708	\$7,731	\$8,395	\$10,215	\$8,681	\$8,034	\$12,945	\$16,161	\$9,189	\$9,600
First Bracket	8.20%	9.80%	8.79%	10.12%	16.00%	6.05%	10.90%	11.00%	10.00%	5.24%	15.00%
Second Bracket	13.30%	13.80%	14.95%	15.48%	20.00%	9.15%	12.75%	13.00%	flat rate	7.98%	22.00%
Third Bracket	16.0%	16.70%	16.67%	16.80%	24.00%	11.16%	17.40%	15.00%	-	10.50%	26.00%
Fourth Bracket	-	-	17.50%	17.95%	-	-	-	-	-	12.29%	29.00%
Fifth Bracket	-	-	-	-	-	-	-	-	-	14.70%	-
Surtax	-	10.00%	10.00%	-	-	20% & 36%	-	-	-	-	-

**Corporate Income Tax**

	NL	PE	*NS	NB	QC	ON	MB	SK	AB	BC	Federal
General Rate	14.00%	16.00%	16.00%	13.00%	11.40%	14.00%	13.00%	12.00%	10.00%	11.00%	19.50%
Man & Process	5.00%	16.00%	16.00%	13.00%	11.40%	12.00%	13.00%	10.00%	10.00%	11.00%	19.50%
Small Business Rate	5.0%	3.2%	5.0%	5.0%	8.0%	5.5%	2.0%	4.5%	3.0%	3.5%	11.0%
Small Business Rate Threshold	\$400K	\$400K	\$400K	\$400K	\$400K	\$500K	\$400K	\$500K	\$460K	\$400K	\$400K

**Capital Tax**

	NL	PE	*NS	NB	QC	ON	MB	SK	AB	BC	Federal
General Rate	-	-	0.20%	0.10%	0.36%	0.285%	0.2-0.4%	0.00%	-	-	-
Financial Services	4.00%	5.00%	4.00%	3.00%	0.72%	0.57-0.855%	3.00%	0.7% - 3.25	-	0.67-2%	1.25%

**Retail Sales**

	NL	PE	*NS	NB	QC	ON	MB	SK	AB	BC	Federal
General Rate	8.00%	10.00%	8.00%	8.00%	7.50%	8.00%	7.00%	5.00%	-	7.00%	5.00%

**Tobacco Tax**

	NL	PE	*NS	NB	QC	ON	MB	SK	AB	BC	Federal
Cigarettes (per cigarette)	\$0.1800	\$0.1995	\$0.1652	\$0.1175	\$0.1030	\$0.1235	\$0.1750	\$0.1830	\$0.1850	\$0.1790	\$0.08500
Carton (per 200 pack)	\$36.00	\$39.90	\$33.04	\$23.50	\$20.60	\$24.70	\$35.00	\$36.60	\$37.00	\$35.80	\$17.00
Fine Cut (per gram)	\$0.3000	\$0.1650	\$0.1500	\$0.0849	\$0.1030	\$0.1235	\$0.1650	\$0.1830	\$0.1850	\$0.1790	\$0.05785
Tobacco Sticks	\$0.1800	\$0.1995	\$0.1652	\$0.0945	\$0.1030	\$0.1235	\$0.1750	\$0.1830	\$0.1850	\$0.1790	\$0.0633

**Gasoline Tax**

	NL	PE	*NS	NB	QC	ON	MB	SK	AB	BC	Federal
Unleaded (cents/litre)	16.50	15.80	15.50	10.70	15.20	14.70	11.50	15.00	9.00	14.50	10.00
Diesel (cents/litre)	16.50	20.20	15.40	16.90	16.20	14.30	11.50	15.00	9.00	15.00	4.00