



## Tax Information

## Bulletin 5076

**Bulletin:** 5076 R1  
**Date:** June 22, 2009  
**Subject:** Historical Tobacco Tax Rates

This Bulletin has been prepared to provide the Historical Tobacco Tax Rates by product and the relevant effective date.

Effective Date	Cigarette (Per Cigarette)		Pre-Proportioned Sticks (Per Stick)		Fine Cut (Per Gram)		Other Tobacco (Per Gram)		Bulletin No.
	Rate	Change	Rate	Change	Rate	Change	Rate	Change	
Jun 23, 2009	\$ .2152	+\$ .0500	\$ .2152	+\$ .0500	\$ .2000	+\$ .0500	\$ .1252	+\$ .0500	5079
Mar 24, 2007	\$ .1652	+\$ .0100	\$ .1652	+\$ .0100	\$ .1500	+\$ .0100	\$ .0752	+\$ .0100	5060
Mar 17, 2004	\$ .1552	+\$ .0250	\$ .1552	+\$ .0250	\$ .1400	+\$ .0226	\$ .0652	+\$ .0226	5046
Jan 09, 2003	\$ .1302	+\$ .0250	\$ .1302	+\$ .0250	\$ .1174	+\$ .0225	\$ .0426	No Change	5041
Apr 05, 2002	\$ .1052	+\$ .0250	\$ .1052	+\$ .0393	\$ .0949	+\$ .0353	\$ .0426	No Change	5039
Nov 02, 2001	\$ .0802	+\$ .0125	\$ .0659	+\$ .0125	\$ .0596	+\$ .0125	\$ .0426	+\$ .0125	5038
Apr 06, 2001	\$ .0677	+\$ .0195	\$ .0534	+\$ .0154	\$ .0471	+\$ .0136	\$ .0301	No Change	5035
Nov 06, 1999	\$ .0482	+\$ .0030	\$ .0380	No Change	\$ .0335	No Change	\$ .0301	No Change	5030
Feb 14, 1998	\$ .0452	+\$ .0030	\$ .0380	+\$ .0040	\$ .0335	No Change	\$ .0301	No Change	5023
Apr 01, 1997	\$ .0422	-\$ .0107	\$ .0340	Note 1	\$ .0335	-\$ .0082	\$ .0301	-\$ .0087	5015

Note 1      110 Gram Kit      -\$0.54  
              130 Gram Kit      -\$1.87

Cigars      Effective Apr 01, 1997, the tax rate on cigars is 56% of the manufacturer's or importer's suggested retail selling price (SRP) including the federal component of the Harmonized Sales Tax

The old rate of tax on cigars was 66% of the manufacturer's or importer's suggested retail selling price (SRP), and this included the 7% GST.

Copies of Bulletins listed above that are no longer posted on the website may be obtained by contacting the Provincial Tax Commission by phone or mail as noted below.

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