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Tax Information

Bulletin 5055

Bulletin: 5055 R2
Date: February 22, 2011
Subject: Tobacco Tax Calculation on Cigars

Effective January 1, 2008, the tobacco tax on cigars decreased to reflect the reduction in the federal Goods and Service Tax from 6% to 5%.

Provincial tobacco tax on cigars is based on 56% of the manufacturer's or importer's suggested retail selling price of tobacco in the form of cigars. The suggested retail selling price for cigars includes an amount equal to the tax that would be paid or payable under Subsection 165(1) of the *Excise Tax Act* (Canada).

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