

1984/5 September - September
CANADA

EXCISE DUTY

		<u>COMMONWEALTH PREFERENTIAL</u>	<u>MOST FAVOURED NATION</u>	<u>GENERAL PREFERENTIAL</u>	<u>GENERAL</u>	<u>UK & IRELAND</u>
		<u>Can. \$</u>	<u>Can. \$</u>	<u>Can. \$</u>	<u>Can. \$</u>	<u>Can. \$</u>
<u>MANUFACTURED GOODS</u>						
Cigarettes	Per Mille	9.547	9.547	9.547	9.547	9.547
Cigars	"	3.443	3.443	3.443	3.443	3.443
Tobacco	per Kg. net	2.207	2.207	2.207	2.207	2.207
<u>TOBACCO</u> (not otherwise provided)		2.207	2.207	2.207	2.207	2.207
<u>SNUFF</u>		2.207	2.207	2.207	2.207	2.207

N.B. (a) Commonwealth countries not listed in the Customs Tariff Act for "Commonwealth Preferential" rates are entitled to M.F.N. rates.

(b) Leaf imported from New Zealand is free of Import and Excise Duty.
(South Africa at M.F.N rates effective 03-06-80)

SALES TAX ON DOMESTIC AND IMPORTED GOODS

Tobacco Products - 13% ad valorem (effective October 1st 1984)

EXCISE TAX ON DOMESTIC AND IMPORTED GOODS

Cigarettes - Can. \$ 9.390 per mille
Cigars - 20.5% of duty paid value
Tobaccos - Can. \$ 3.0987 per Kg. net
Snuff - Can. \$ 3.0987 " " "

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BAT Industries document for Province of British Columbia 13 April 1999

TOBACCO TAX	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	PRINCE EDWARD ISLAND	NEWFOUNDLAND AND LABRADOR
<u>CIGARETTES</u>	26.60/M 2.46 per cigt. (59.11 @ 45¢) /M + (11.82 @ 45¢) /200	24.86/M 2.486 per cigt. (45.20 @ 5¢/M + (9.06 @ 55¢) /200	30.00/M 3.00 per cigt.	20.00/M 2.00 per cigt.	15.00/M 1.50 per cigt.	47.80/M 4.78 per cigt.
<u>TOBACCO METRIC UNITS</u>	1.5c per gram or part thereof	55% of M.R.R.P.*	50% of M.R.R.P.*	50% of M.R.R.P.*	16c on every 25 grams or part thereof (Snuff + Plug tob. exempt)	1.32c per gram (Plug Tob. exempt)
<u>CIGARS</u>	45% of M.R.R.P.*	Cigars over 3c ea. 55% of M.R.R.P.* of every cigar Price Tax 0c to 3c 0c 4c and up 5% Effective July 1, 1984	50% of M.R.R.P.* Effective May 23, 84	50% of M.R.R.P.* Effective April 8/84	40% of M.R.R.P.* Effective March 24/84	Based on M.R.R.P.* Tax 0c to 7c 13c 8c to 15c 16c 16c to 25c 29c 26c to 35c 41c 36c to 45c 52c Over 45c 69c Effective Oct. 1/83
<u>COLLECTOR'S COMMISSION</u>	4% Comm. Max. \$2,000 per fiscal year.	2% Comm.	2% Comm.	4% Comm.	3% Comm. Max \$500/Annus.	NIL
<u>ALLOWANCE</u>	1/10 of 1% on Tax Collected (off. June 1/82)					
<u>SALES TAX</u>	7% Effective 8/10/78 20c or less exempt NOTE ONTARIO Sales Tax applies on Retail Selling Price of Tobacco Products including Tobacco Tax. NOTE: + Taxable Price based on a package + Average retail price based on a carton * M.R.R.P. - Manufacturers Recommended Retail Price.	9% Effective 26/05/82 25c or less exempt	10% Effective 7/5/84 25c or less exempt	10% Effective 01/05/82 50c or less exempt	10% Effective 13/03/81 25c or less exempt NOTE P.E.I. Sales Tax applies on Retail Selling Price of Tobacco Product including Tobacco Tax.	12% Effective 19/11/82 26c or less exempt NOTE Nfld. Sales Tax applies on Retail Selling Price of Tobacco Products including Tobacco Tax.

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TOBACCO TAX	NORTHWEST TERRITORIES	YUKON TERRITORY	BRITISH COLUMBIA	ALBERTA	SASKATCHEWAN	MANITOBA
CIGARETTES	21.00/M 2.1c per cigt.	16.00/M 1.6c per cigt.	23.40/M 2.3c per cigt.	14.00/M 1.48c per cigt.	26.00/M 2.68c per cigt.	26.00/M 2.6c per cigt.
TOBACCO METRIC UNITS	Pipe - Fine Cut Snuff & Chewing Tob. EXEMPT	5.5c on every 25 grs. or part thereof	25c on every 25 grs. or part thereof	16c on every 25 grs. or part thereof	27c on every 25 grs. or part thereof	25c on every 25 grams or part thereof
CIGARS	Based on H.R.R.P. ^a	Based on H.R.R.P. ^a	Based on H.R.R.P. ^a	Based on H.R.R.P. ^a	Based on H.R.R.P. ^a	Based on H.R.R.P. ^a
	Tax	Tax	Tax	Tax	Tax	Tax
	0c to 5c 2c	0c to 3c 1c	0c to 3c 3c	0c to 7c 4c	0c to 10c 3c	0c to 4c 2c
	6c to 10c 4c	6c to 10c 2c	6c to 9c 4c	8c to 15c 7c	11c to 20c 10c	5c to 6c 2 1/2c
	11c to 15c 6c	11c to 15c 3c	10c to 13c 6c	16c to 22c 10c	21c to 40c 20c	7c to 9c 4c
	16c to 20c 8c	16c to 20c 4c	14c to 17c 9c	23c to 32c 14c	Over 40c 40c	10c to 12c 5c
	21c to 25c 10c	21c to 30c 6c	18c to 25c 13c	33c to 42c 20c		13c to 15c 6c
	26c to 30c 12c	31c to 40c 8c	26c to 33c 20c	Over 42c 25c		16c to 18c 8c
	Over 30c 40c	Over 40c 10c	34c to 41c 25c			19c to 21c 9c
			42c to 49c 30c			22c to 24c 10c
			Over 49c 70c			25c to 30c 13c
						31c to 39c 16c
						40c to 48c 20c
						49c to 70c 28c
						71c to \$1.00 37c
						\$1.01 to \$1.50 55c
						\$1.51 to \$2.25 80c
						Over \$2.25 \$1.15
						Effective May 28/84
	Effective Oct. 1/82	Effective April 1/81	Effective Sept. 1/84	Effective March 25/83	Effective March 22, 1984	
COLLECTOR'S COMMISSION	1% on the first \$10,000 1% on the remaining	NIL	1% Comm. - \$14,000 3/8 of 1% Comm. over \$10,000 Maximum \$5,000 per annum	1% Comm. - \$10,000 1/2 of 1% Comm. over \$10,000	1% Comm.	1% Comm. - \$5,000 1% Comm. over \$5,000 Max. \$200/Mthly.
SALES TAX	NIL	NIL	7% Effective 8/1/83 15c or less exempt	NIL	5% Effective 1/1/79 25c or less exempt	6% Effective 7/1/83 25c or less exempt

U.S. FEDERAL EXCISE TAX (Jan. 1-83)

Cigarettes - small - (\$8.00/M (not more than 38/M)
 Cigarettes - large - (6 1/2 " or less) - \$16.00/M (more than 38/M)
 Cigarettes - large - (6 1/2 " and over) - \$8.00/M for each 2 3/4 " or fraction thereof in length
 Cigars - small - 15c/M
 Cigars - large - wholesale price @ \$235.294/M or less) @ 1/2% of wholesale Price
 Cigars - Large - wholesale price @ more than \$235.294/M) \$20.00/M
 Chewing & Smoking tobacco - NIL

^aH.R. H.R.R.P. - Manufacturers Recommended Retail Price

CANADIAN FEDERAL RATES OF DUTIES & TAXES (Sept. 1/84)

EXCISE DUTY (Manfg. Level)	EXCISE TAX	SALES TAX (Oct. 1/84)
Cigarettes \$9.547/M	Cigarettes \$9.390/M	ALL TOBACCO PRODUCTS - 13%
Cigars \$5.443/M	Cigars 20.52	
Tobacco \$2.207/kg.	Tobacco \$3.0987/kg.	

Revised Oct. 2/86.

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