

Tax Information

Bulletin 5076

Bulletin: 5076 R5
Date: April 19, 2016
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. |
|----------------|---------------------------|-----------|-------------------------------------|-----------|---------------------|-----------|--------------------------|-----------|--------------|
| Apr 20, 2016 | \$.2752 | +\$.0200 | \$.2752 | +\$.0200 | \$.2600 | +\$.0200 | \$.1852 | +\$.0200 | 5104 |
| Apr 10, 2015 | \$.2552 | +\$.0200 | \$.2552 | +\$.0200 | \$.2400 | +\$.0200 | \$.1652 | +\$.0200 | 5103 |
| Apr 05, 2013 | \$.2352 | +\$.0200 | \$.2352 | +\$.0200 | \$.2200 | +\$.0200 | \$.1452 | +\$.0200 | 5098 |
| 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 12:01 am Apr 20, 2016, the tax rate on cigars increased to 60% from 56% of the manufacturer's or importer's suggested retail selling price (SRP) including the federal component of the Harmonized Sales Tax.

The tobacco tax increase of 4% on the manufacturer's or importer's suggested retail selling price on a cigar is equivalent to 2.6% of the selling price of a cigar.

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.

For more information, contact: Tax Enquiries (902) 424-6538 or email taxcommission@novascotia.ca

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