
Tax Information

Bulletin 5055

Bulletin: 5055 R3
Date: August 21, 2013
Subject: Tobacco Tax Calculation on Cigars

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).