

## Tobacco Tax Rate Table

(applicable as of February 9, 2023)

The table below shows the tax rates applicable on various types of tobacco products. These rates are effective as of February 9, 2023.

<b>Product</b>	<b>Tax rate</b>
Cigarettes	\$0.189 per cigarette
Loose tobacco	\$0.189 per gram
Leaf tobacco	\$0.189 per gram
Cigars	80% of the taxable price <sup>1</sup> of each cigar
Tobacco sticks, rolls or any other pre-rolled tobacco product designed for smoking	The higher of the following: <ul style="list-style-type: none"> <li>• \$0.189 per stick, roll or other pre-rolled tobacco product</li> <li>• \$0.2907 per gram</li> </ul>
Other tobacco products	\$0.2907 per gram

The tobacco tax applies to all tobacco products sold at retail in Québec.

The goods and services tax (GST) also applies to tobacco products; it is calculated on the price including the tobacco tax. However, tobacco products are zero-rated<sup>2</sup> for the purposes of the Québec sales tax (QST).

1. Purchase price paid for each cigar by the retailer (including an amount equal to the GST) plus 20%.

If a cigar is sold at retail by an importer or manufacturer, the taxable price is the sale price paid by the consumer, including an amount equal to the GST.

For examples of how to calculate the tobacco tax on cigars, visit our website at [revenuquebec.ca](http://revenuquebec.ca).

2. Taxed at a rate of 0%.