

Fuel Tax and Tobacco Tax Rate Chart

Tax and Revenue Administration (TRA)

Last updated: March 21, 2024

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These tax rates are subject to change. Alberta Treasury Board and Finance will notify registered retailers of changes to tax rates. If you have any questions, call 780-427-3044 or if calling long distance within Alberta, call 310-0000 then enter 780-427-3044.

Fuel Tax Rates

Fuel	Product Code	Fuel Tax Rate
Clear Gasoline	F1	\$0.13 / litre
Clear Diesel	F2	\$0.13 / litre
Marked Gasoline/Marked Diesel	Refund claim not allowed	N/A
Aviation Gas	-	\$0.015 / litre
Aviation Jet Fuel	-	\$0.015 / litre
Propane (for motive use)	P1	\$0.094 / litre

Tobacco Tax Rates

Cigarettes (Black Stock)	Product Code	Tax Rate
One cigarette	A	\$0.30/ cigarette
Package of 20	A2	\$6.00/ package
Package of 25	A3	\$7.50/ package
Carton of 200	A5	\$60.00 / carton

Tobacco Sticks (Black Stock)	Product Code	Tax Rate
One tobacco stick	B	\$0.30/ cigarette
Cartons of 200	B1	\$60.00/ carton

Loose Tobacco (Black Stock)	Product Code	Tax Rate
Loose tobacco (1 gram)	C	\$0.4125 / gram
Cigarette tobacco (25 grams)	C17	\$10.3125 / pouch
Cigarette tobacco (40 grams)	C1	\$16.50 / pouch
Cigarette tobacco (50 grams)	C2	\$20.625 / pouch
Cigarette tobacco (80 grams)	C26	\$33.00 / pouch
Cigarette tobacco (90 grams)	C12	\$37.125 / pouch
Cigarette tobacco (100 grams)	C23	\$41.25 / pouch
Cigarette tobacco (110 grams)	C13	\$45.375 / pouch
Cigarette tobacco (130 grams)	C18	\$53.625 / pouch
Cigarette tobacco (150 grams)	C19	\$61.875 / pouch
Cigarette tobacco (180 grams)	C21	\$74.25 / pouch
Cigarette tobacco (200 grams)	C3	\$82.50 / tin / pouch
Cigarette tobacco (226 grams)	C20	\$93.225 / tin

Loose Tobacco (Not Marked)	Product Code	Tax Rate
Pipe tobacco (50 grams)	C4	\$20.625 / tin / pouch
Pipe tobacco (200 grams)	C5	\$82.50 / tin / pouch

Smokeless Tobacco (Not Marked)	Product Code	Tax Rate
Smokeless tobacco (1 gram)	E	\$0.35 / gram
Smokeless tobacco (8 grams)	C27	\$2.80 / tin
Smokeless tobacco (10 grams)	C6	\$3.50 / tin
Smokeless tobacco (12 grams)	C24	\$4.20 / tin
Smokeless tobacco (15 grams)	C22	\$5.25 / tin
Smokeless tobacco (20 grams)	C14	\$7.00 / tin
Smokeless tobacco (25 grams)	C7	\$8.75 / tin
Smokeless tobacco (30 grams)	C8	\$10.50 / tin
Smokeless tobacco (34 grams)	C15	\$11.90 / tin
Smokeless tobacco (35 grams)	C9	\$12.25 / tin
Smokeless tobacco (40 grams)	C10	\$14.00 / tin
Smokeless tobacco (42 grams)	C25	\$14.70 / tin
Smokeless tobacco (45 grams)	C11	\$15.75 / tin
Smokeless tobacco (106 grams)	C16	\$37.10 / tin

Cigars Retail Price (tobacco tax included)	Product Code	Tax Rate
\$0.47 or less	D1	\$0.275 / cigar
\$0.48 to \$14.66	D2	58.68% of tax included retail price (price x 0.5868)
\$14.67 or more	D3	\$8.61 / cigar