

Tax and Revenue Administration (TRA)

Fuel Tax, Carbon Levy and Tobacco Tax Rate Chart

Last updated: September 30, 2017

Effective: weekly reporting period starting January 1, 2018.

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 and Carbon Levy Rates*

Fuel	Product Code	Fuel Tax Rate	Carbon Levy Rate	Total Rate
Clear Gasoline	F1	\$0.13 / litre	\$0.0673 / litre	\$0.1973 / litre
Clear Diesel	F2	\$0.13 / litre	\$0.0803 / litre	\$0.2103 / litre
Marked Gasoline/Diesel	Refund claim not allowed	N/A	N/A	N/A
Aviation Gas	-	\$0.015 / litre	\$0.0747 / litre	\$0.0897 / litre
Aviation Jet Fuel	-	\$0.015 / litre	\$0.0775 / litre	\$0.0925 / litre
Propane (for motive use)	P1	\$0.094 / litre	\$0.0462 / litre	\$0.1402 / litre

* Carbon levy rates on other types of fuel can be found at tra.alberta.ca/rates

Tobacco Tax Rates

Black Stock Cigarettes	Product Code	Tax Rate
One cigarette	A	\$0.25 / cigarette
Package of 20	A2	\$5.00 / package
Package of 25	A3	\$6.25 / package
Carton of 200	A5	\$50.00 / carton

Black Stock Tobacco Sticks	Product Code	Tax Rate
One tobacco stick	B	\$0.25 / cigarette
Cartons of 200	B1	\$50.00 / carton

TAX AND REVENUE ADMINISTRATION
9811 - 109 STREET, EDMONTON AB T5K 2L5

- Email: TRA.Revenue@gov.ab.ca
- Website: tra.alberta.ca
- Phone: 780-427-3044
- Fax: 780-427-0348

Note: for toll-free service in Alberta, call 310-0000, then enter the number.



Loose Black Stock Tobacco	Product Code	Tax Rate
Loose tobacco (1 gram)	C	\$0.375 / gram
Cigarette tobacco (25 grams)	C17	\$9.375 / pouch
Cigarette tobacco (40 grams)	C1	\$15.00 / pouch
Cigarette tobacco (50 grams)	C2	\$18.75 / pouch
Cigarette tobacco (80 grams)	C26	\$30.00 / pouch
Cigarette tobacco (90 grams)	C12	\$33.75 / pouch
Cigarette tobacco (100 grams)	C23	\$37.50 / pouch
Cigarette tobacco (110 grams)	C13	\$41.25 / pouch
Cigarette tobacco (130 grams)	C18	\$48.75 / pouch
Cigarette tobacco (150 grams)	C19	\$56.25 / pouch
Cigarette tobacco (180 grams)	C21	\$67.50 / pouch
Cigarette tobacco (200 grams)	C3	\$75.00 / tin / pouch
Cigarette tobacco (226 grams)	C20	\$84.75 / tin

Loose Not Marked Tobacco	Product Code	Tax Rate
Pipe tobacco (50 grams)	C4	\$18.75 / tin / pouch
Pipe tobacco (200 grams)	C5	\$75.00 / tin / pouch
Smokeless – snuff (8 grams)	C27	\$3.00 / tin
Smokeless – snuff (10 grams)	C6	\$3.75 / tin
Smokeless – snuff (12 grams)	C24	\$4.50 / tin
Smokeless – snuff (15 grams)	C22	\$5.625 / tin
Smokeless – snuff (20 grams)	C14	\$7.50 / tin
Smokeless – snuff (25 grams)	C7	\$9.375 / tin
Smokeless – snuff (30 grams)	C8	\$11.25 / tin
Smokeless – snuff (34 grams)	C15	\$12.75 / tin
Smokeless – snuff (35 grams)	C9	\$13.125 / tin
Smokeless – snuff (40 grams)	C10	\$15.00 / tin
Smokeless – snuff (42 grams)	C25	\$15.75 / tin
Smokeless – snuff (45 grams)	C11	\$16.875 / tin
Smokeless – snuff (106 grams)	C16	\$39.75 / tin

Not Marked Cigars Retail Price (tobacco tax included)	Product Code	Tax Rate
\$0.44 or less	D1	\$0.25 / cigar
\$0.45 to \$13.90	D2	56.33% of tax included retail price (price x 0.5633)
\$13.91 or more	D3	\$7.83 / cigar