

## Excise Taxes

Products which are subject under the Excise Tax Act to an excise tax include:

	<i>Excise Tax</i>
• Articles of all kinds made in whole or in part of ivory, jet, amber, coral, mother of pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, or other semi-precious stones.	10 per cent
• Articles commonly or commercially known as jewellery, whether real or imitation, including diamonds and other precious or semi-precious stones for personal use or for adornment of the person; goldsmiths' and silversmiths' products except gold-plated or silver-plated ware for the preparation or serving of food or drink.	10 per cent
• Cigarettes and manufactured tobacco:	
(a) for each five cigarettes or fraction of five cigarettes contained in any package	\$0.09695
(b) manufactured tobacco, including snuff, but not including cigars and cigarettes	\$5.90 per kilogram
• Cigars	30 per cent.
• Playing Cards	20¢ per pack (for every 52 cards or fraction of 52 cards in each package)
• Gasoline, regular	\$0.0032 per litre
• Gasoline, unleaded	\$0.0035 per litre
• Gasoline, premium leaded	\$0.0036 per litre
• Gasoline, premium unleaded	\$0.0036 per litre
• Diesel Fuel	\$0.0092 per litre