

Effective: March 1, 2004

FUEL TAX RATES

FUEL	PRODUCT CODE	TAX RATE
CLEAR GASOLINE	F1	\$ 0.09 / litre
CLEAR DIESEL	F2	\$ 0.09 / litre
MARKED GASOLINE/DIESEL	Refund claim not allowed	N/A
AVIATION	-	\$ 0.015 / litre
PROPANE (Transportation)	P1	\$ 0.065 / litre

TOBACCO TAX RATES

BLACK STOCK CIGARETTES	PRODUCT CODE	TAX RATE
ONE CIGARETTE	A	\$0.16/ cigarette
PACKAGE OF 20	A2	\$ 3.20 / package
PACKAGE OF 25	A3	\$ 4.00 / package
CARTON OF 200	A5	\$ 32.00 / carton

BLACK STOCK TOBACCO STICKS **PRODUCT CODE** **TAX RATE**
(eg. No. 7 Brand)

ONE TOBACCO STICK	B	\$ 0.16 / stick
CARTONS OF 200	B1	\$ 32.00 / carton

LOOSE BLACKSTOCK TOBACCO PRODUCT CODE TAX RATE

LOOSE TOBACCO (1 gram)	C	\$ 0.16 / gram
CIGARETTE TOBACCO (25 grams)	C17	\$ 4.00 / pouch
CIGARETTE TOBACCO (40 grams)	C1	\$ 6.40 / pouch
CIGARETTE TOBACCO (50 grams)	C2	\$ 8.00 / pouch
CIGARETTE TOBACCO (90 grams)	C12	\$ 14.40 / pouch
CIGARETTE TOBACCO (100 grams)	C23	\$16.00 / pouch
CIGARETTE TOBACCO (110 grams)	C13	\$ 17.60 / pouch
CIGARETTE TOBACCO (130 grams)	C18	\$ 20.80 / pouch
CIGARETTE TOBACCO (150 grams)	C19	\$ 24.00 / pouch
CIGARETTE TOBACCO (180 grams)	C21	\$ 28.80 / pouch
CIGARETTE TOBACCO (200 grams)	C3	\$ 32.00 / tin / pouch
CIGARETTE TOBACCO (226 grams)	C20	\$ 36.16 / tin

LOOSE NOT MARKED TOBACCO PRODUCT CODE TAX RATE

PIPE TOBACCO (50 grams)	C4	\$ 8.00 / tin / pouch
PIPE TOBACCO (200 grams)	C5	\$ 32.00 / tin / pouch
SMOKELESS - SNUFF (10 grams)	C6	\$ 1.60 / tin
SMOKELESS - SNUFF (12 grams)	C24	\$ 1.92 / tin
SMOKELESS - SNUFF (15 grams)	C22	\$ 2.40 / tin
SMOKELESS - SNUFF (20 grams)	C14	\$ 3.20 / tin
SMOKELESS - SNUFF (25 grams)	C7	\$ 4.00 / tin
SMOKELESS - SNUFF (30 grams)	C8	\$ 4.80 / tin
SMOKELESS - SNUFF (34 grams)	C15	\$ 5.44 / tin
SMOKELESS - SNUFF (35 grams)	C9	\$ 5.60 / tin
SMOKELESS - SNUFF (40 grams)	C10	\$ 6.40 / tin
SMOKELESS - SNUFF (42 grams)	C25	\$ 6.72 / tin
SMOKELESS - SNUFF (45 grams)	C11	\$ 7.20 / tin
SMOKELESS - SNUFF (106 grams)	C16	\$ 16.96 / tin

NOT MARKED CIGARS PRODUCT CODE TAX RATE

RETAIL PRICE (Tax Included) \$0.29 or less	D1	\$ 0.15 / cigar
RETAIL PRICE (Tax Included) \$ 0.30 TO \$10.20	D2	49% of Tax Included Retail Price (Price X 0.49)
RETAIL PRICE (Tax Included) \$ 10.21 or more	D3	\$ 5.00 / cigar

These tax rates are subject to change. Alberta Finance will notify registered retailers of changes to tax rates. If you have any questions about the Alberta Indian Tax Exemption, please call Alberta Finance's Enquiries Officers at (780) 427-3044. If calling long distance within Alberta, call 310-0000 then enter (780)427-3044.