

**ILLUSTRATION OF ACHIEVING APPROXIMATELY
SAME RETAIL SELLING PRICE FOR A CARTON OF CIGARETTES***

	Pre – July 1	July 1 and onward
Estimated pre-tax price	\$40.89	\$40.89
Federal excise duty	\$24.38	\$24.38
Manitoba Tobacco Tax	\$59.00 (at 29.5 cents tax rate)	\$60.00 (at 30 cents tax rate)
Sub total	\$124.27	\$125.27
Sales Tax (applies on subtotal)	\$9.94 (at eight per cent tax rate)	\$8.77 (at seven per cent tax rate)
GST (applies on subtotal)	\$6.21	\$6.26
Total retail selling price	\$140.42	\$140.30

*a carton contains 200 cigarettes