CANADA

Prevalence of tobacco use

Youth

POPULATION GROUP	CURRENT TOBACCO USE (SMOKED AND SMOKELESS) (%) ^a	CURRENT CIGARETTE SMOKING (%)	CURRENT SMOKELESS TOBACCO USE (%)
Men	4.2	0.9 ^b	0.8
Women	3.5°	<1 ^b	0.3
Total	3.8	<1 ^b	0.6

Source: Canadian Tobacco, Alcohol and Drugs Survey (CTADS), 2014-15 (grades 6-9).

- a Tobacco smoking includes recent smoking of cigarettes (including mentholated and roll-your-own), cigarillos or small cigars, cigars, smokeless tobacco, water pipe or herb tobacco, bidis and blunt sheath cigarettes. Electronic cigarettes are excluded.
- b Interpret with caution due to the sampling variability: moderate for male rates and high for female and total rates.
- c This number should not be rounded.

MPOWER Measures

M (MONITORING)		
Survey	Youth	Adults
Recent	Yes	Yes
National representativeness	Yes	Yes
Periodic	Yes	Yes

P (SMOKE-FREE POLICIES) ^d	
Health centers	Yes
Schools (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

d Although no national legislation exists, at least 90% of the population is protected by subnational laws guaranteeing 100% tobacco smoke-free environments.

O (CESSATION) Toll-free quitline

Nicotinic substitution therapy is available in:	Are the costs covered?
Pharmacies	Partially

Cessation services are available in:		Are the costs covered?
Primary care services	Yes, in most	Partially
Hospitals	Yes, in most	Partially
Doctor's offices	Yes, in most	Partially
The community	Yes, in some	No
Other	Yes, in some	Partially

- ••• Data not reported/not available
- --- Data not required/not applicable

For definitions of the indicators and color-coded ratings, see the Technical Note.

Adults

POPULATION GROUP	CURRENT TOBACCO USE (SMOKED AND SMOKELESS) (%)	CURRENT CIGARETTE SMOKING (%)	CURRENT SMOKELESS TOBACCO USE (%)
Men	•••	15.6	0.8
Women		10.4	<1
Total		13.0	0.4

Source: Canadian Tobacco, Alcohol and Drugs Survey (CTADS), 2015 (\geq 15 years).

W (WARNINGS)

Health warnings required by law	Yes
Images	Yes
Size (average-front/back)	75-75/75
Ban on misleading terms	Yes
Is any feature missing?	No

E (ADVERTISING BANS)

Ban on direct advertising

Television, radio, and print media	Yes
Billboards	Yes
Publicity at points of sale	No

Ban on product placement

Ban on promotion	Incomplete
Ban on sponsorship	Yes
Ran on product display	No

e For more information, see Tables 9 and 10.

R (TAXATION)

In national currency

Price of most sold brand (pack of 20 cigarettes)

In international dollars		8.54
Tax (share of the final price of most sold bra	nd)	
Total taxes		66.21
Specific excise taxes		57.24
Ad valorem excise taxes		0.00
Value-added tax (VAT)		8.97
Import duties		0.00
Other taxes		0.00
Evolution of taxes and prices	2008	2016
Tax (share of the final price of most sold		

CAD

10.29

Evolution of taxes and prices	2008	2016
Tax (share of the final price of most sold brand)	64.55	66.21
Price of most sold brand (international dollars)	6.31	8.54

	WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL	PROTOCOL TO ELIMINATE ILLICIT TRADE IN TOBACCO PRODUCTS
Date of signature (d/m/y):	15/07/2003	_
Date of the ratification or accession (d/m/y):	26/11/2004	_



Tobacco: prices and taxes

RETAIL PRICE PER PACK OF 20 CIGARETTES				
		In local dollars (CAD)	In international dollars (PPP) ¹	
Most popular brand:		10.29	8.54	
Most inexpensive brand:	JTI LD Blue KS 25s	8.54	7.09	
Most expensive brand:	ITC du Maurier Signature KS 25 pack	11.17	9.27	

TAXES ON TOBACCO²

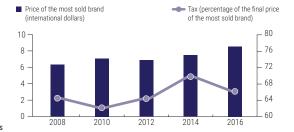
Taxes as percentage of the final price of the most sold brand				
Excise taxes ³	Specific taxes ⁴	57.24%		
Excise taxes	Ad valorem tax ⁵	0.00%		
Value-added/sales tax (VAT)	8.97%			
Import duty ⁶		0.00%		
Other taxes		0.00%		
Total excise taxes		66.21%		

Design and administration of cigarette taxes

Are taxes applied in mixed fashion (ad valorem and excise)?	No
If a mixed tax system is used, is the tax burden of excise taxes greater than that of <i>ad valorem</i> taxes? ⁷	
If an advalaram or mixed tax avatam exists is a	

- If an *ad valorem* or mixed tax system exists, is a
- specific minimum tax applied?8
- The international dollar is a currency unit adjusted for purchasing power parity (PPP) that is used to compare the value of products and services in different countries. Taxes: taxes imposed on goods or services which cause consumers to pay higher prices.
- Excise taxes: these have a greater impact on public health since they are applied exclusively to tobacco products and raise their relative price compared to other products and services.
- Specific tax: it is established in relation to quantity, for example, a set quantity of cigarettes, or by weight.
- Ad valorem tax: is based on the value of the product, such as a percentage of the retail price, the manufacturer's price, etc.
- The effectiveness of import duties in raising sales prices has been declining as countries have signed bilateral, regional, and global trade agreements.
- Specific excise taxes tend to raise consumer prices more, relatively, than ad valorem taxes. Imposing the same specific excise tax on all cigarettes sends the clear message that they are all equally detrimental.
- If the tax calculated falls below a specified minimum level, a specific tax rate is applied.

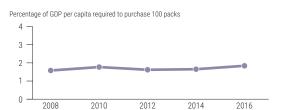
EVOLUTION OF TAXES AND PRICES ON THE MOST POPULAR BRAND OF CIGARETTES					
	2008	2010	2012	2014	2016 ¹⁰
Tax (percentage of the final price of the most sold brand) ⁹	64.55%	62.22%	64.45%	69.80%	66.21%
Price of the most sold brand (international dollars)	6.31	7.07	6.87	7.49	8.54



- 9 WHO has used subnational and national tax rates to reflect an average tax rate for Canada. Consequently, the reported tax rates are different from the rates shown. The price shown is a weighted average for sales of the most sold brand price in Canada.
- 10 The country has increased excise taxes on tobacco since 2014; however, due to price variability, this does not necessarily have an effect on the tax indicator.

EVOLUTION OF THE PRICE OF CIGARETTES COMPARED TO INCOME					
	2008	2010	2012	2014	2016
Percentage of per capita GDP required to purchase 100 packs ¹¹	1.58%	1.77%	1.62%	1.65%	1.84%
Have cigarettes become less	ce 2008?		No ch	ange ¹²	

Note: Subnational market shares have been used to calculate the average price of cigarettes in Canada.



11 Note that a higher percentage means it is less affordable, which discourages cigarette smoking.

Did cigarettes become less affordable between 2014 and 2016?

12 Affordability is considered unchanged (2008-2016) if the least-squares growth rate is not statistically significant at the 5% level.

SUPPLEMENTARY INFORMATION ON TAXES	
Are tax stamps or bar codes required for tobacco products?	Yes ^{13, 14}
Are duty-free sales banned or limited?	Limit of 200 cigarettes
Is tobacco tax revenue pre-allocated to a specific purpose or activity?	No

Yes

- 13 Indicates that tax stamps or codes are concealed (that is, they cannot be read by the naked eye, but only with special electronic readers or via laboratory analysis).
- 14 Indicates that tax stamps or codes can be read by the naked eye (such as color-changing inks, holograms, latent images, watermarks, and security threads).
- · · · Data not reported/not available
- --- Data not required/not applicable