

# NUNAVUT TAX RATES 2022

As of January 1, 2022

## INCOME TAX RATES

### Personal Income Tax Rates (2022 tax year):

Rate	Tax Bracket	
	Lower Limit	Upper Limit
4.0%	\$0	\$47,862
7.0%	\$47,863	\$95,724
9.0%	\$95,725	\$155,625
11.5%	\$155,626	And upwards

### Corporate Income Tax Rates (2022 tax year):

Rate	Tax Bracket	
	Lower Limit	Upper Limit
3.0%	\$0	\$500,000
12.0%	\$500,001	And upwards

## PAYROLL TAX RATES

Nunavut imposes payroll taxes on the gross remuneration (including all salary, wages, allowances, and other benefits) of all employees who work in Nunavut.

The rate of tax is:

- 2% of taxable remuneration

## PROPERTY TAX RATES

The current property tax mill rates as of September 1, 2022, are:

- Class 3 (Oil/gas property) 12.29 mills
- Class 4 (Mining property) 12.29 mills
- Class 5 (Pipelines) 24.40 mills
- All other (Houses, etc.) 5.59 mills
- Education (Schools) 0.00

Taxes are calculated by multiplying a property's assessed value by the mill rate / 1,000.

## INSURANCE PREMIUM TAX RATES

Insurance companies pay a tax to the GN based on the amount of insurance premiums they collect in Nunavut.

The rate of tax is:

- 3% of each insurance premium written

## PETROLEUM TAX RATES

Type of Petroleum	Cents per liter
Gasoline	6.4
Aviation fuel (including aviation gas, P50 aviation, jet A1, and aviation diesel or 'turbo')	1.0
Motive diesel	9.1
Non-motive diesel	3.1
Other petroleum	3.1
Heating	0.0
Naphtha	0.0
Petroleum products used for lubricating purposes	0.0
Propane	0.0

## TOBACCO TAX RATES

Type of Tobacco	Amount of Tax
Cigarettes	30 cents per cigarette
Smoked Tobacco	40 cents per gram of cigarette tobacco
Non-Smoked Tobacco	30 cents per gram of other loose tobacco
Cigars	140% of the wholesale price of each cigar