

# NUNAVUT TAX RATES

## 2018

As of September 1, 2018

### INCOME TAX RATES

#### Personal Income Tax Rates (2018 tax year):

Rate	Tax Bracket	
	<u>Lower Limit</u>	<u>Upper Limit</u>
4.0%	\$0	\$44,437
7.0%	\$44,437	\$88,874
9.0%	\$88,874	\$144,488
11.5%	\$144,488	And upwards

#### Corporate Income Tax Rates (2018 tax year):

Rate	Tax Bracket	
	<u>Lower Limit</u>	<u>Upper Limit</u>
4.0%	\$0	\$500,000
12.0%	\$500,001	And upwards

### PAYROLL TAX RATES

Nunavut imposes payroll taxes on the gross remuneration 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, 2018 are:

- |             |                    |             |
|-------------|--------------------|-------------|
| • Class 3   | (oil/gas property) | 11.17 mills |
| • Class 4   | (mining property)  | 11.17 mills |
| • Class 5   | (pipelines)        | 22.18 mills |
| • All other | (houses, etc.)     | 3.82 mills  |
| • Education | (schools)          | 0.00        |

### PETROLEUM TAX RATES

Type of Petroleum	Cents per litre
Gasoline	6.4
Aviation fuel	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