

# NUNAVUT TAX RATES

## 2020

As of January 1, 2020

### INCOME TAX RATES

#### Personal Income Tax Rates (2020 tax year):

Rate	Tax Bracket	
	Lower Limit	Upper Limit
4.0%	\$0	\$46,277
7.0%	\$46,277	\$92,555
9.0%	\$92,555	\$150,473
11.5%	\$150,473	And upwards

#### Corporate Income Tax Rates (2020 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 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, 2019 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.) 4.20 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