

NUNAVUT TAX RATES

2021

As of January 01, 2021

INCOME TAX RATES

Personal Income Tax Rates (2021 tax year):

Rate	Tax Bracket	
	<u>Lower Limit</u>	<u>Upper Limit</u>
4.0%	\$0	\$46,740
7.0%	\$46,740	\$93,480
9.0%	\$93,480	\$151,978
11.5%	\$151,978	And upwards

Corporate Income Tax Rates (2021 tax year):

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

PETROLEUM TAX RATES

<u>Type of Petroleum</u>	<u>Cents per litre</u>
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

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, 2021, 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.) 5.08 mills
- Education (schools) 0.00

TOBACCO TAX RATES

<u>Type of Tobacco</u>	<u>Amount of Tax</u>
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