

Chapter 7

AN ACT TO AMEND THE TOBACCO TAX ACT

(Assented to March 17, 2015)

The Commissioner of Nunavut, by and with the advice and consent of the Legislative Assembly, enacts as follows:

1. The *Tobacco Tax Act* is amended by this Act.

2. Section 1 is amended by adding the following definitions in alphabetical order:

“smoked tobacco” means any type of tobacco which is meant to be burned in the process of being consumed; (*tabac fumé*)

“non-smoked tobacco” means any type of tobacco which is not meant to be burned in the process of being consumed; (*tabac non fumé*)

“price at wholesale” means the price charged by a wholesale dealer; (*prix de gros*)

3. (1) Paragraph 2(1)(b) is amended by striking out “any form of tobacco” and substituting “any form of smoked tobacco” and by striking out “; and” and substituting “;”.

(2) Paragraph 2(1)(c) is repealed and the following substituted:

- (c) 140% of the price at wholesale for every cigar and where the application of the rate of tax produces a fraction of a cent, the fraction shall be rounded up to the next cent; and

(3) The following is added after paragraph 2(1)(c):

- (d) 20 cents per gram of any form of non-smoked tobacco, or, where the taxable price per gram of tobacco has been prescribed, 90% of the taxable price per gram of tobacco.