

# NUNAVUT TAX RATES

## 2023

As of September 1, 2023

### INCOME TAX RATES

The Canada Revenue Agency (CRA) administers and collects Nunavut's income taxes on behalf of the GN. The latest rates are as follows:

#### Personal Income Tax Rates (2023 tax year):

Rate	Tax Bracket	
	Lower Limit	Upper Limit
4.0%	\$0	\$50,877
7.0%	\$50,878	\$101,754
9.0%	\$101,755	\$165,429
11.5%	\$165,430	And upwards

#### Corporate Income Tax Rates (2023 tax year):

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

Nunavut-specific tax measures [include](#) the **Cost of Living Tax Credit** (a refundable credit worth up to \$1,200, plus a supplement for single parents), **Volunteer Firefighters Tax Credit**, and **Political Contribution Credit**. The **Nunavut Child Benefit** and [associated](#) **Territorial Workers Supplement** are also administered through the income tax system.

### 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 GN levies a tax on properties and improvements (buildings, pipelines, etc.) in Nunavut outside Iqaluit based on the assessed value. Taxes are calculated by multiplying a property's assessed value by the mill rate / 1,000.

The current property tax mill rates, as of September 1, 2023, are:

- |             |                        |             |
|-------------|------------------------|-------------|
| • Class 3   | (Oil/gas property)     | 13.52 mills |
| • Class 4   | (Mining property)      | 13.52 mills |
| • Class 5   | (Pipelines)            | 26.84 mills |
| • All other | (Home, business, etc.) | 6.15 mills  |
| • Education | (Schools)              | 0.00 mills  |

### PETROLEUM TAX RATES

The GN levies a volumetric (per litre) tax on fuel purchased in Nunavut or imported into the territory. The GN does not charge tax on propane, naphtha, lubricants, or heating fuel:

Type of Petroleum	¢ per litre
<b>Gasoline</b>	<b>6.4</b>
<b>Aviation fuel</b> (including aviation gas, P50 aviation, Jet A1, and aviation diesel or 'turbo')	<b>1.0</b>
<b>Locomotive fuel</b> (outside of vehicles used exclusively in a mine).	<b>11.4</b>
<b>Motive diesel</b>	<b>9.1</b>
<b>Non-motive diesel</b>	<b>3.1</b>
<b>Other petroleum</b>	<b>3.1</b>
<b>Heating</b>	<b>0.0</b>
<b>Naphtha</b>	<b>0.0</b>
<b>Petroleum products used for lubricating purposes</b>	<b>0.0</b>
<b>Propane &amp; Butane</b>	<b>0.0</b>

### TOBACCO TAX RATES

The GN levies a tax on all tobacco sold in the territory. The rates are as follows:

Type of Tobacco	Amount of Tax
<b>Cigarettes</b>	30 cents per cigarette
<b>Smoked Tobacco</b>	40 cents per gram of cigarette tobacco
<b>Non-Smoked Tobacco</b>	30 cents per gram of other loose tobacco

### INSURANCE PREMIUM TAX RATES

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

The rate of tax is:

- 3% of each insurance premium written