

NUNAVUT TAX RATES

2019

As of January 1, 2019

INCOME TAX RATES

Personal Income Tax Rates (2019 tax year):

Rate	Tax Bracket	
	Lower Limit	Upper Limit
4.0%	\$0	\$45,414
7.0%	\$45,414	\$90,829
9.0%	\$90,829	\$147,667
11.5%	\$147,667	And upwards

Corporate Income Tax Rates (2019 tax year):

Rate	Tax Bracket	
	Lower Limit	Upper Limit
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 |

*2019 mill rates are not yet confirmed.

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