

NUNAVUT TAX RATES

2015

As of January 1, 2015

INCOME TAX RATES

Personal Income Tax Rates (2014 tax year):

Rate	Tax Bracket	
	<u>Lower Limit</u>	<u>Upper Limit</u>
4.0%	\$0	\$41,909
7.0%	\$41,909	\$83,818
9.0%	\$83,818	\$136,270
11.5%	\$136,270	And upwards

Corporate Income Tax Rates (2014 tax year):

Rate	Tax Bracket	
	<u>Lower Limit</u>	<u>Upper Limit</u>
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 January 1, 2015 are:

- Class 3 9.76
- Class 4 9.76
- Class 5 19.39
- All other 3.34
- Education 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	25 cents per cigarette
Cigarette Tobacco	20 cents per gram of cigarette tobacco
Loose Tobacco	20 cents per gram of other loose tobacco
Cigars	75% of the retail price of each cigar