

## 19<sup>th</sup> Annual Gas Tax Honesty Report

Canadian Taxpayers Federation

May 18th, 2017

## Table of Contents

About the Canadian Taxpayers Federation .....	3
Fact Summary .....	4
CTF Gas Tax Principles.....	5
CTF Recommendations .....	5
Overview .....	6
Gas Price Ranking.....	7
Carbon Tax .....	8
Tax and Pump Price Relationship.....	9
Temporary Deficit Elimination Gas Tax.....	10
Tax-on-Tax.....	11
Carbon Tax Tax-on-Tax .....	14
Gas Tax Complexity in Quebec .....	16
Canadian Average Gas Price Composition .....	17
Gas Price Breakdown .....	18
Diesel Price Breakdown .....	20
Fuel Tax Revenue .....	22
Tax per Fill-Up .....	23
Annual Gas Tax.....	24
Provincial Summaries.....	25
Gas Tax Accountability Act.....	32
Research Notes .....	35

## About the Canadian Taxpayers Federation

The Canadian Taxpayers Federation (CTF) is a federally incorporated, not-for-profit citizen's group dedicated to lower taxes, less waste and accountable government. The CTF was founded in Saskatchewan in 1990 when the Association of Saskatchewan Taxpayers and the Resolution One Association of Alberta joined forces to create a national organization. Today, the CTF has 117,000 supporters nation-wide.

The CTF maintains a federal office in Ottawa and regional offices in British Columbia, Alberta, Prairie (SK and MB), Ontario, Quebec and Atlantic. Regional offices conduct research and advocacy activities specific to their provinces in addition to acting as regional organizers of Canada-wide initiatives.

CTF offices field hundreds of media interviews each month, hold press conferences and issue regular news releases, commentaries, online postings and publications to advocate on behalf of CTF supporters. CTF representatives speak at functions, make presentations to government, meet with politicians, and organize petition drives, events and campaigns to mobilize citizens to affect public policy change. Each week CTF offices send out Let's Talk Taxes commentaries to more than 800 media outlets and personalities across Canada.

Any Canadian taxpayer committed to the CTF's mission is welcome to [join at no cost](#) and receive issue and [Action Updates](#). [Financial supporters](#) can additionally receive the CTF's flagship publication [The Taxpayer](#) magazine published four times a year.

The CTF is independent of any institutional or partisan affiliations. All CTF staff, board and representatives are prohibited from holding a membership in any political party. In 2015-16 the [CTF raised \\$4.7-million on the strength of 29,102 donations](#). Donations to the CTF are not deductible as a charitable contribution.

## Fact Summary

- Gas prices are increasing in some parts of the country because of carbon taxes and with the announced federal plan for carbon taxes across the country starting in 2018, those provinces without carbon taxes will see big gas price increase next year.
- Newfoundland and Labrador has the highest taxes at 60 cents per litre and Montreal has the second highest at 52 cents per litre.
- Manitoba has the lowest gas prices and the lowest tax. Alberta had the lowest tax and prices last year, but with the introduction of the carbon tax, Saskatchewan and Manitoba now have lower gas taxes and gas prices.
- Across Canada, taxes make up 36% of the pump price for gasoline and 33% for diesel.
- On average Canadians pay 43 cents of tax on each litre of gas and 36 cents on each litre of diesel.
- The \$0.015 per litre “deficit elimination” tax increase from 1995 will cost Canadians an extra \$638 million in 2017, and will have cost Canadians \$13.3 billion since 1995.
- Federal and provincial governments will collect \$23.5 billion in fuel taxes in 2017.
- Before-tax prices of gasoline are relatively consistent across Canada. Taxes are why some provinces and cities pay a lot more to fill-up than others.
- The federal and provincial tax-on-tax on gas will cost an extra 3 cents per litre on average, allowing governments to rake in an additional \$1.4 billion in revenue. The government will collect \$377 million on the tax-on-tax on diesel.
- Each time Canadians fill their tank (64 litres) they pay \$26.78 in taxes, \$2.11 of tax-on-tax.
- The average Canadian pays \$738 in gas tax each year of which \$58 is tax on tax.

## CTF Gas Tax Principles

- Governments should treat federal, provincial and municipal gasoline taxes as a user fee.
- Governments should dedicate gasoline and diesel tax revenues to roads and road-related infrastructure and maintenance or reduce taxes.
- Carbon taxes on gasoline neither result in significantly reduced consumption nor enough greenhouse gas emissions reductions to impact global climate change, and therefore should be rejected.

## CTF Recommendations

- The \$0.015/litre tax increase in 1995 for use in “deficit elimination” becomes a truly temporary measure, to be eliminated when the government returns to surplus;
- Consumers are not double-taxed by continuing to apply the GST on top of federal and provincial fuel excise taxes;
- That the federal government provide relief to consumers by cutting gasoline taxes by \$0.05/litre and cut diesel taxes by \$0.02/litre; and
- That the federal government be legally required to spend all revenue collected through gasoline and diesel taxes on roadway related infrastructure and maintenance, or else reduce taxes.

## Overview

Each year on Gas Tax Honesty Day we highlight the hidden taxes Canadians pay every time they fill-up. Gas taxes not only include the sales taxes you see on your receipt, but also federal excise tax and provincial excise taxes you don't see. In some cities, you also pay a hidden transit tax. In British Columbia, Alberta, Ontario and Quebec drivers also pay carbon taxes, and with the federal government requiring carbon taxes across the country by 2018, drivers in the rest of the country may soon be paying yet another hidden tax.

The federal government is requiring at least a \$10 per tonne tax in 2018, going up to \$50 per tonne in 2022. That means a carbon tax on gas of 2 cents per litre in 2018 and 11 cents per litre in 2022. A secret [briefing document](#) from the federal government showed that the federal government thinks a \$300 per tonne carbon tax is needed by 2050 to reach its greenhouse gas emission reduction targets. That would mean a 68 cent per litre carbon tax on gas.

When the CTF launched its first Gas Tax Honesty Campaign in 1998, taxpayers were being kicked to the curb by governments overtaxing gas sales and under-spending on roads. Since then, enormous progress has been made, as governments have moved to close the gap. Despite the progress made, major accountability issues remain as governments seldom release data detailing what portion of infrastructure and transportation budget lines actually constitute roadway spending. That is why the CTF is presenting a "*Gas Tax Accountability Act*" with this year's Gas Tax Honesty Report.

The intent of the *Act* is three-pronged: 1) make the "deficit elimination" gas tax a truly temporary measure that will be repealed once the government again balances its books, 2) end double-taxation with the GST's application to other taxes, and 3) require that governments spend all revenues collected through gas taxes on roadway infrastructure or otherwise reduce taxes.

All the gas and diesel price information in this report is from Kent Marketing Services Limited's [price information](#) for April 2017.

## Gas Price Ranking

Vancouver has the highest gas prices in the country at \$1.39 per litre, 49 cents of that is tax. Victoria has the third highest pump prices at \$1.29 per litre. Those cities have prices and taxes are higher than in the rest of British Columbia because of their transit taxes.

Newfoundland and Labrador has the second highest gas prices with a pump price of \$1.37 per litre and has the highest taxes in the country at 60 cents per. Newfoundland’s gas taxes increased dramatically in June 2016 when the tax went up from 16.5 to 33 cents per litre. The tax is scheduled to be lowered to 24.5 cents in July and down to 20.5 cents in December.

Montreal has the second highest gas taxes at 52 cents per litre and a pump price of \$1.22. Its residents pay more than those in the rest of the province because of a 3 cent per litre transit tax.

Last year Alberta had the lowest gas prices in the country, but that changed when the 4.49 cents per litre carbon tax was introduced in January. In 2018, the carbon tax will rise to 6.73 cents per litre.

Gas Price Ranking				
Province/City	Pump Price (\$/L)	Tax Bill (\$/L)	Tax Portion	Highest Gas Taxes
1 Vancouver	\$1.39	\$0.49	35%	4
2 Newfoundland	\$1.37	\$0.60	44%	1
3 Victoria	\$1.29	\$0.41	32%	6
4 Montreal	\$1.22	\$0.52	43%	2
5 Quebec with regular rate	\$1.16	\$0.49	42%	3
6 Ontario	\$1.15	\$0.42	37%	5
7 BC outside of Vancouver and Victoria	\$1.14	\$0.37	32%	10
8 Nova Scotia	\$1.13	\$0.40	36%	7
9 New Brunswick	\$1.11	\$0.40	36%	8
10 PEI	\$1.10	\$0.38	34%	9
11 Alberta	\$1.05	\$0.33	31%	11
12 Saskatchewan	\$1.02	\$0.30	29%	12
13 Manitoba	\$1.02	\$0.29	28%	13

## Carbon Tax

Taxes on gasoline are increasing and that’s because of carbon taxes. Four provinces have carbon taxes so far. British Columbia and Alberta have straight forward carbon taxes whereas Quebec and Ontario have cap-and-trade systems. Cap-and-trade systems are complicated but the result is that you pay more tax, especially at the gas pump. Since the carbon permits are auctioned we don’t know how much more drivers will be paying at the pump next year.

The federal government said that provinces will need to have a carbon tax of at least \$10 a tonne by 2018, or it would implement one itself in the province. That minimum tax rises each year until it reaches \$50 per tonne in 2022. In 2022, that would cost you an extra 11 cents per litre if you’re not paying any carbon tax now. That’s bad enough, but a secret federal government briefing document said that to reach Canada’s climate target the price would have to reach \$300 per tonne by 2050. That would mean an annual carbon tax on gasoline alone of almost \$1,200 for the average driver.

Carbon Tax		
Province	2017	2018
British Columbia	\$0.0667	\$0.0667
Alberta	\$0.0449	\$0.0673
Ontario	\$0.0427	?
Quebec	\$0.0421	?
Federal Minimum	\$0.0000	\$0.0226

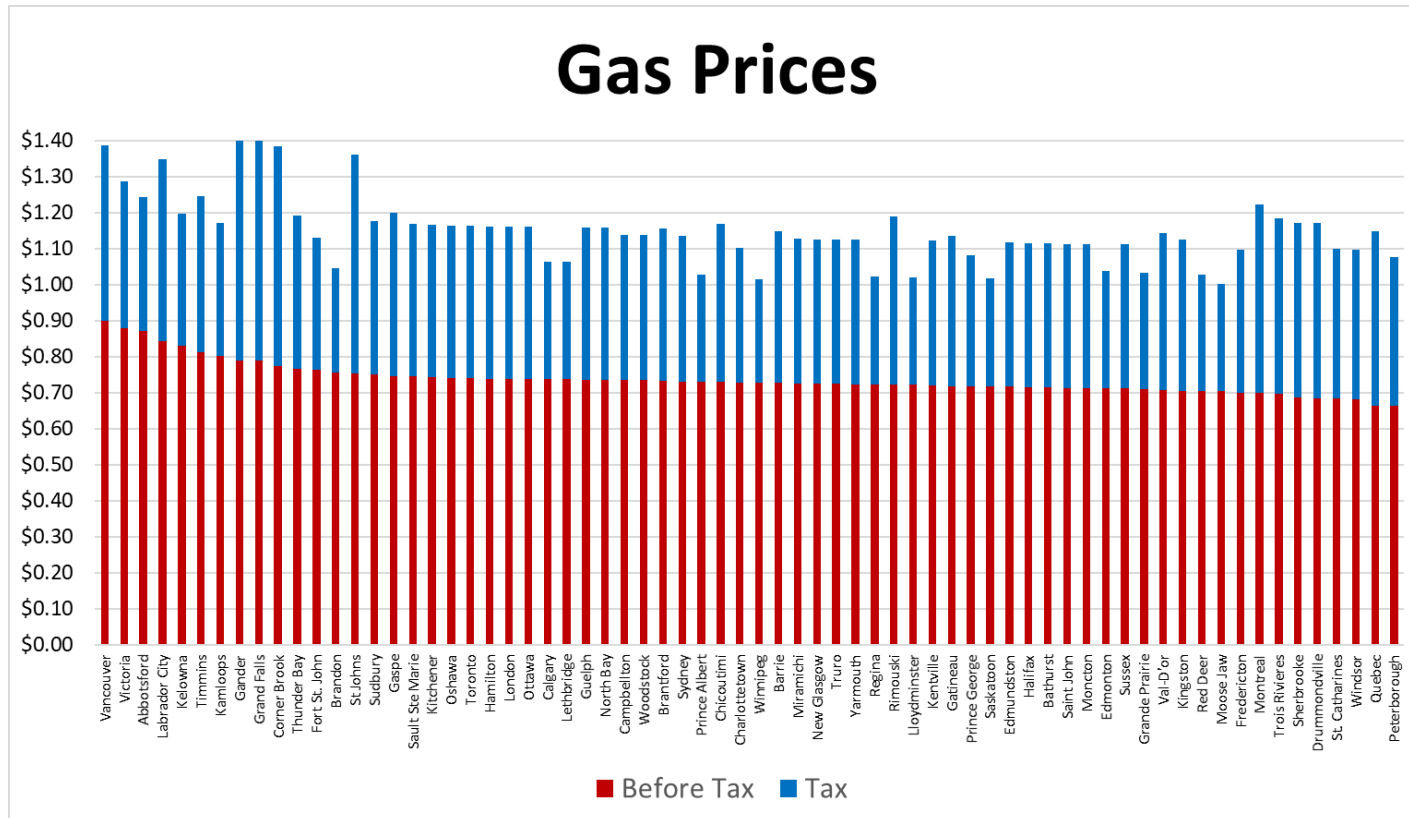
Minimum Carbon Tax				
Year	Carbon Price per Tonne	Carbon Tax on Gasoline	Carbon Tax Per 64-L Fill-Up	Annual Carbon Tax on Gasoline
2018	\$10	\$0.02	\$1.45	\$39.91
2019	\$20	\$0.05	\$2.89	\$79.81
2020	\$30	\$0.07	\$4.34	\$119.72
2021	\$40	\$0.09	\$5.79	\$159.63
2022	\$50	\$0.11	\$7.24	\$199.53
2050	\$300	\$0.68	\$43.41	\$1,197.20



## Tax and Pump Price Relationship

The before-tax price of gasoline is remarkably consistent across the country. If you're paying a lot more for gas than in a neighboring city or province, taxes probably have a lot to do with it. Before tax, the price of gas is \$0.77 in both Sudbury, Ontario and St John's Newfoundland, but after tax its \$1.18 in Sudbury and \$1.36 in St John's. In Brandon, Manitoba, the before tax price was only a cent lower but drivers there were paying only \$1.05 at the pump.

Differences in pre-tax make up some of the difference but if you are paying more than the Canadian average at the pump its usually because you are paying above average taxes. Among the 71 municipalities analyzed, there was a 24 cents range in pre-tax prices, and a 40 cents range in after tax prices.



## Temporary Deficit Elimination Gas Tax

In 1995, the federal government finally decided to deal with its deficit and debt crisis. The budget included spending cuts and tax increases. One of those tax hikes was a \$0.015 per litre increase in the federal gas tax described as a “deficit elimination measure.” Taxpayers expected it to be scraped when the budget was balanced, when the deficit disappeared in 1997 the deficit elimination tax remained. It survived eleven consecutive years of surpluses before government returned to deficit in 2008. After six years of deficits, and \$145 billion added to the debt the tax survived another return to balance in 2014. As Milton Friedman once said, “There is nothing so permanent as a temporary government program.”

The Trudeau government returned the federal government to deficit with no plan to return to balance. However, it’s past time to end this supposedly temporary tax. The government needs a plan to return to balance and that should include getting rid of this deficit elimination measure. The temporary gas tax will have cost Canadians \$13.3 billion by the end of the year. It will cost Canadian drivers \$638 million this year alone.

<b>"Temporary" Tax Paid</b>		
<b>Province</b>	<b>2017</b>	<b>Since 1995</b>
British Columbia	\$69,854,820	\$1,540,070,865
Alberta	\$96,037,500	\$1,794,127,500
Saskatchewan	\$22,783,470	\$461,964,765
Manitoba	\$23,491,365	\$480,410,460
Ontario	\$243,925,170	\$5,168,634,240
Quebec	\$132,243,915	\$2,797,612,935
New Brunswick	\$16,334,895	\$359,099,985
PEI	\$3,027,570	\$68,962,260
Nova Scotia	\$18,003,000	\$407,855,865
Newfoundland	\$10,762,245	\$216,662,025
<b>Canada</b>	<b>\$638,446,470</b>	<b>\$13,336,231,785</b>

## Tax-on-Tax

Every time Canadians buy gasoline they are charged tax-on-tax. The government applies the sales taxes to the price after all the per-litre taxes are added, including the cost of cap-and-trade. You don't just pay sales tax on the before tax price, you pay taxes on the per litre taxes the government just added to the price. In 2017, federal and provincial governments will collect \$1.4 billion in tax-on-tax for gas sales and another \$377 million of tax-on-tax from diesel sales, for a total of almost \$1.8 billion in tax-on-tax this year.

<b>Gas and Diesel Tax-On-Tax Collected</b>			
<b>Province/City</b>	<b>Federal</b>	<b>Provincial</b>	<b>Total</b>
BC outside of Vancouver and Victoria	\$36,594,920	\$0	<b>\$36,594,920</b>
Vancouver	\$70,121,784	\$0	<b>\$70,121,784</b>
Victoria	\$8,162,056	\$0	<b>\$8,162,056</b>
Alberta	\$124,878,523	\$0	<b>\$124,878,523</b>
Saskatchewan	\$28,846,048	\$0	<b>\$28,846,048</b>
Manitoba	\$24,351,225	\$0	<b>\$24,351,225</b>
Ontario	\$289,097,296	\$462,555,673	<b>\$751,652,969</b>
Quebec outside of Montreal	\$90,858,795	\$181,263,296	<b>\$272,122,091</b>
Montreal	\$99,033,446	\$197,571,726	<b>\$296,605,172</b>
New Brunswick	\$18,486,553	\$36,973,106	<b>\$55,459,659</b>
PEI	\$2,820,544	\$5,641,087	<b>\$8,461,631</b>
Nova Scotia	\$18,299,506	\$36,599,011	<b>\$54,898,517</b>
Newfoundland	\$17,519,414	\$35,038,829	<b>\$52,558,243</b>
<b>Canada</b>	<b>\$829,070,109</b>	<b>\$955,642,727</b>	<b>\$1,784,712,836</b>

<b>Gas Tax-On-Tax</b>						
<b>Province/City</b>	<b>Federal Tax-On-Tax Per Litre</b>	<b>Provincial Tax-On-Tax Per Litre</b>	<b>Total Tax-On-Tax</b>	<b>Federal Tax-On-Tax Collected</b>	<b>Provincial Tax-On-Tax Collected</b>	<b>Total Tax-On-Tax Collected</b>
BC outside of Vancouver and Victoria	\$0.02	\$0.00	\$0.02	\$28,071,450	\$0	<b>\$28,071,450</b>
Vancouver	\$0.02	\$0.00	\$0.02	\$52,655,023	\$0	<b>\$52,655,023</b>
Victoria	\$0.02	\$0.00	\$0.02	\$6,215,120	\$0	<b>\$6,215,120</b>
Alberta	\$0.01	\$0.00	\$0.01	\$88,002,363	\$0	<b>\$88,002,363</b>
Saskatchewan	\$0.01	\$0.00	\$0.01	\$18,986,225	\$0	<b>\$18,986,225</b>
Manitoba	\$0.01	\$0.00	\$0.01	\$18,793,092	\$0	<b>\$18,793,092</b>
Ontario	\$0.01	\$0.02	\$0.04	\$235,539,738	\$376,863,581	<b>\$612,403,319</b>
Quebec outside of Montreal	\$0.02	\$0.03	\$0.05	\$70,694,252	\$141,035,033	<b>\$211,729,284</b>
Montreal	\$0.02	\$0.04	\$0.05	\$78,627,816	\$156,862,493	<b>\$235,490,310</b>
New Brunswick	\$0.01	\$0.03	\$0.04	\$13,884,661	\$27,769,322	<b>\$41,653,982</b>
PEI	\$0.01	\$0.02	\$0.03	\$2,331,229	\$4,662,458	<b>\$6,993,687</b>
Nova Scotia	\$0.01	\$0.03	\$0.04	\$15,302,550	\$30,605,100	<b>\$45,907,650</b>
Newfoundland	\$0.02	\$0.04	\$0.06	\$13,647,125	\$27,294,249	<b>\$40,941,374</b>
<b>Canada</b>	<b>\$0.02</b>	<b>\$0.02</b>	<b>\$0.03</b>	<b>\$642,750,643</b>	<b>\$765,092,236</b>	<b>\$1,407,842,879</b>

<b>Diesel Tax-On-Tax</b>						
<b>Province/City</b>	<b>Federal Tax-On-Tax Per Litre</b>	<b>Provincial Tax-On-Tax Per Litre</b>	<b>Total Tax-On-Tax</b>	<b>Federal Tax-On-Tax Collected</b>	<b>Provincial Tax-On-Tax Collected</b>	<b>Total Tax-On-Tax Collected</b>
Newfoundland	\$0.01	\$0.02	\$0.03	\$3,872,290	\$7,744,580	<b>\$11,616,869</b>
PEI	\$0.01	\$0.02	\$0.03	\$489,315	\$978,629	<b>\$1,467,944</b>
Nova Scotia	\$0.01	\$0.02	\$0.02	\$2,996,956	\$5,993,911	<b>\$8,990,867</b>
New Brunswick	\$0.01	\$0.02	\$0.03	\$4,601,892	\$9,203,785	<b>\$13,805,677</b>
Quebec outside of Montreal	\$0.01	\$0.02	\$0.04	\$20,164,543	\$40,228,263	<b>\$60,392,806</b>
Montreal	\$0.01	\$0.03	\$0.04	\$20,405,630	\$40,709,232	<b>\$61,114,862</b>
Ontario	\$0.01	\$0.02	\$0.03	\$53,557,557	\$85,692,092	<b>\$139,249,649</b>
Manitoba	\$0.01	\$0.00	\$0.01	\$5,558,133	\$0	<b>\$5,558,133</b>
Saskatchewan	\$0.01	\$0.00	\$0.01	\$9,859,823	\$0	<b>\$9,859,823</b>
Alberta	\$0.01	\$0.00	\$0.01	\$36,876,160	\$0	<b>\$36,876,160</b>
BC outside of Vancouver and Victoria	\$0.01	\$0.00	\$0.01	\$8,523,470	\$0	<b>\$8,523,470</b>
Vancouver	\$0.02	\$0.00	\$0.02	\$17,466,761	\$0	<b>\$17,466,761</b>
Victoria	\$0.01	\$0.00	\$0.01	\$1,946,936	\$0	<b>\$1,946,936</b>
<b>Canada</b>	<b>\$0.01</b>	<b>\$0.01</b>	<b>\$0.02</b>	<b>\$186,319,466</b>	<b>\$190,550,492</b>	<b>\$376,869,958</b>

## Carbon Tax Tax-on-Tax

As with other per litre taxes there is tax-on-tax on carbon taxes.

<b>Gas and Diesel Carbon Tax Tax-On-Tax Collected</b>			
<b>Province</b>	<b>Federal</b>	<b>Provincial</b>	<b>Total</b>
British Columbia	\$22,636,911	\$0	\$22,636,911
Alberta	\$25,124,973	\$0	\$25,124,973
Ontario	\$49,460,971	\$79,137,553	\$128,598,524
Quebec	\$27,087,844	\$54,040,249	\$81,128,093
<b>Total</b>	<b>\$124,310,698</b>	<b>\$133,177,802</b>	<b>\$257,488,501</b>

<b>Gas Carbon Tax Tax-On-Tax</b>				
<b>Province</b>	<b>Tax-on-Tax Per 64-L Fill-up</b>	<b>Federal Tax-On-Tax Collected</b>	<b>Provincial Tax-On-Tax Collected</b>	<b>Total Tax-On-Tax Collected</b>
British Columbia	\$0.21	\$15,531,055	\$0	\$15,531,055
Alberta	\$0.14	\$14,373,613	\$0	\$14,373,613
Ontario	\$0.36	\$34,708,015	\$55,532,824	\$90,240,839
Quebec	\$0.40	\$18,567,151	\$37,041,467	\$55,608,619
<b>Total</b>		<b>\$83,179,834</b>	<b>\$92,574,291</b>	<b>\$175,754,125</b>

<b>Diesel Carbon Tax Tax-On-Tax</b>				
<b>Province</b>	<b>Tax-on-Tax Per 64-L Fill-up</b>	<b>Federal Tax-On-Tax Collected</b>	<b>Provincial Tax-On-Tax Collected</b>	<b>Total Tax-On-Tax Collected</b>
British Columbia	\$0.25	\$7,105,856	\$0	<b>\$7,105,856</b>
Alberta	\$0.17	\$10,751,360	\$0	<b>\$10,751,360</b>
Ontario	\$0.45	\$14,752,956	\$23,604,729	<b>\$38,357,685</b>
Quebec	\$0.51	\$8,520,693	\$16,998,782	<b>\$25,519,474</b>
<b>Canada</b>		\$41,130,865	\$40,603,511	<b>\$81,734,376</b>

## Gas Tax Complexity in Quebec

Gas taxes are complicated enough in other parts of the country with up to six different taxes charged every time you fill up. However, the system of regional reductions of the provincial excise tax makes Quebec's gas tax the most complicated.

Quebec has different excise tax rates for peripheral regions, specific regions, regions bordering Ontario or New Brunswick, regions bordering the United States and aboriginal reserves. Within each of those there are multiple rates based on the distances from borders or regions or if the region fits into more than one of the categories. This complexity means that there are 30 different categories for gas taxes. With so much complexity it's beyond the scope of this report to analyze all the tax rates in Quebec.

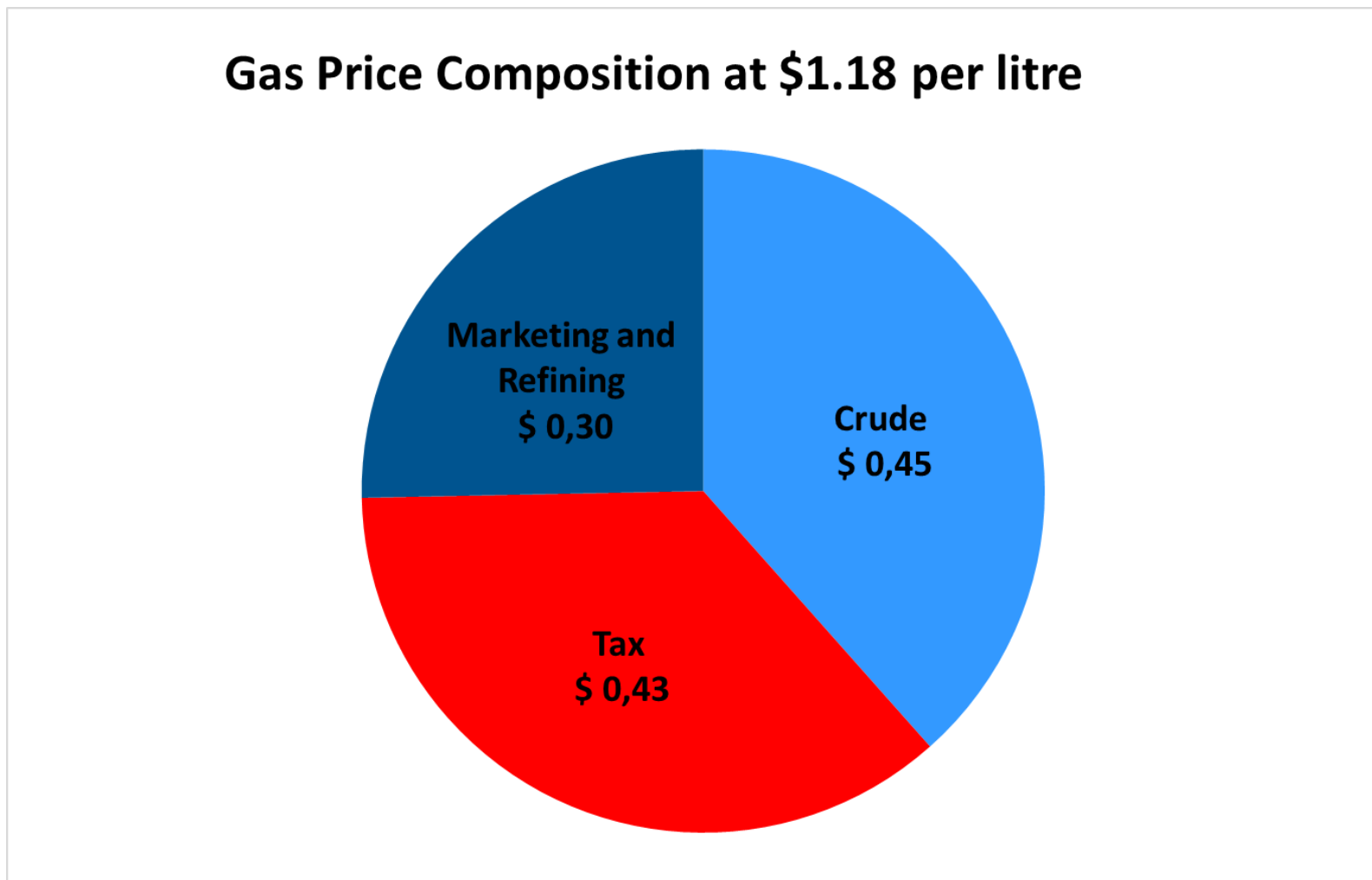
The report uses the regular excise tax rate of 19.2 cents per litre for gas and 22 cents per litre for diesel for the per litre analysis. However, for estimates of the total taxes paid in Quebec outside of Montreal, a population weighted average of the excise taxes paid in nine municipalities was used.

<b>Simplified Details for Quebec's Fuel Excise Taxes</b>					
	<b>Regular</b>	<b>Peripheral Regions</b>	<b>Specific Regions</b>	<b>Bordering Ontario or New Brunswick</b>	<b>Bordering the US</b>
Gasoline	\$0.1920	\$0.1455	\$0.1690	\$0.1120	\$0.0720
Diesel	\$0.2020	\$0.1638	\$0.1830	\$0.2020	\$0.2020



## Canadian Average Gas Price Composition

With the gas prices at \$1.18 per litre the average tax is 43 cents making the final price 36% tax.



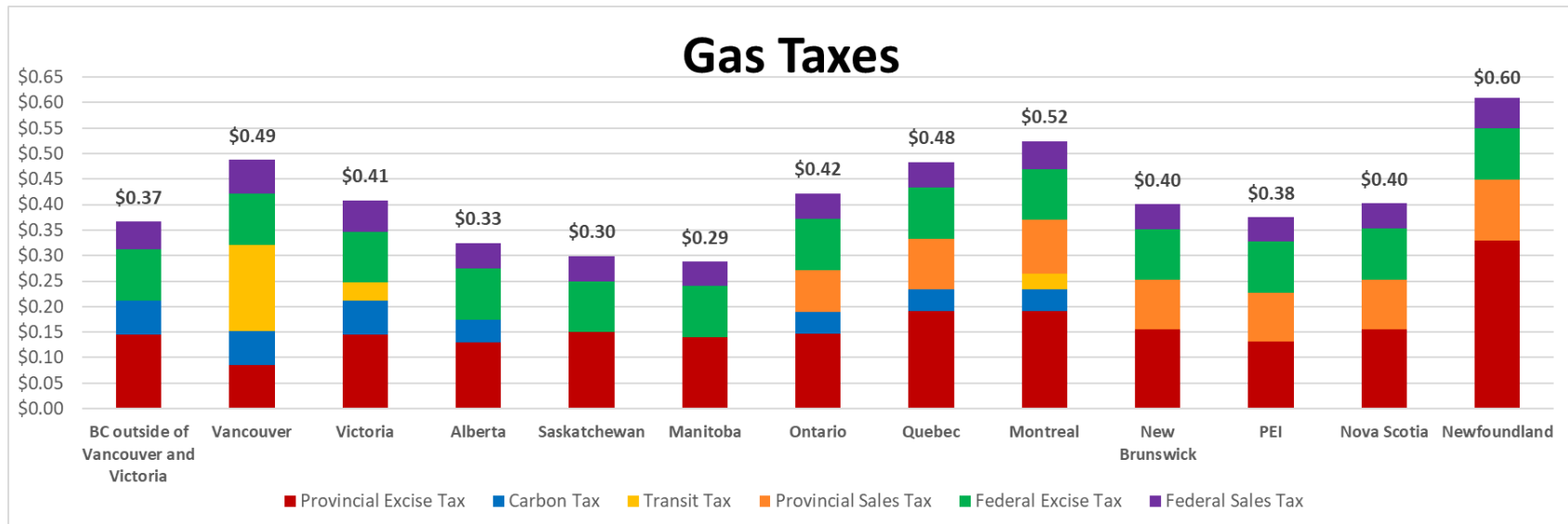
## Gas Price Breakdown

Taxes can account for up to 44% of the pump price. You won't see all the taxes on your receipt, but you may be paying up to six different taxes.

<b>Gasoline Price Breakdown (\$/L)</b>				
<b>Province/City</b>	<b>Market Price</b>	<b>Tax</b>	<b>Pump Price</b>	<b>Tax Portion</b>
BC outside of Vancouver and Victoria	\$0.78	\$0.37	\$1.14	<b>32.0%</b>
Vancouver	\$0.90	\$0.49	\$1.39	<b>35.1%</b>
Victoria	\$0.88	\$0.41	\$1.29	<b>31.7%</b>
Alberta	\$0.73	\$0.33	\$1.05	<b>30.9%</b>
Saskatchewan	\$0.72	\$0.30	\$1.02	<b>29.3%</b>
Manitoba	\$0.73	\$0.29	\$1.02	<b>28.3%</b>
Ontario	\$0.73	\$0.42	\$1.15	<b>36.6%</b>
Quebec	\$0.66	\$0.48	\$1.15	<b>42.2%</b>
Montreal	\$0.70	\$0.52	\$1.22	<b>42.9%</b>
New Brunswick	\$0.71	\$0.40	\$1.11	<b>35.9%</b>
PEI	\$0.73	\$0.38	\$1.10	<b>34.0%</b>
Nova Scotia	\$0.72	\$0.40	\$1.13	<b>35.7%</b>
Newfoundland	\$0.77	\$0.60	\$1.37	<b>44.0%</b>
<b>Canada</b>	<b>\$0.75</b>	<b>\$0.43</b>	<b>\$1.18</b>	<b>36.2%</b>

This is the tax breakdown you won't see on your receipt.

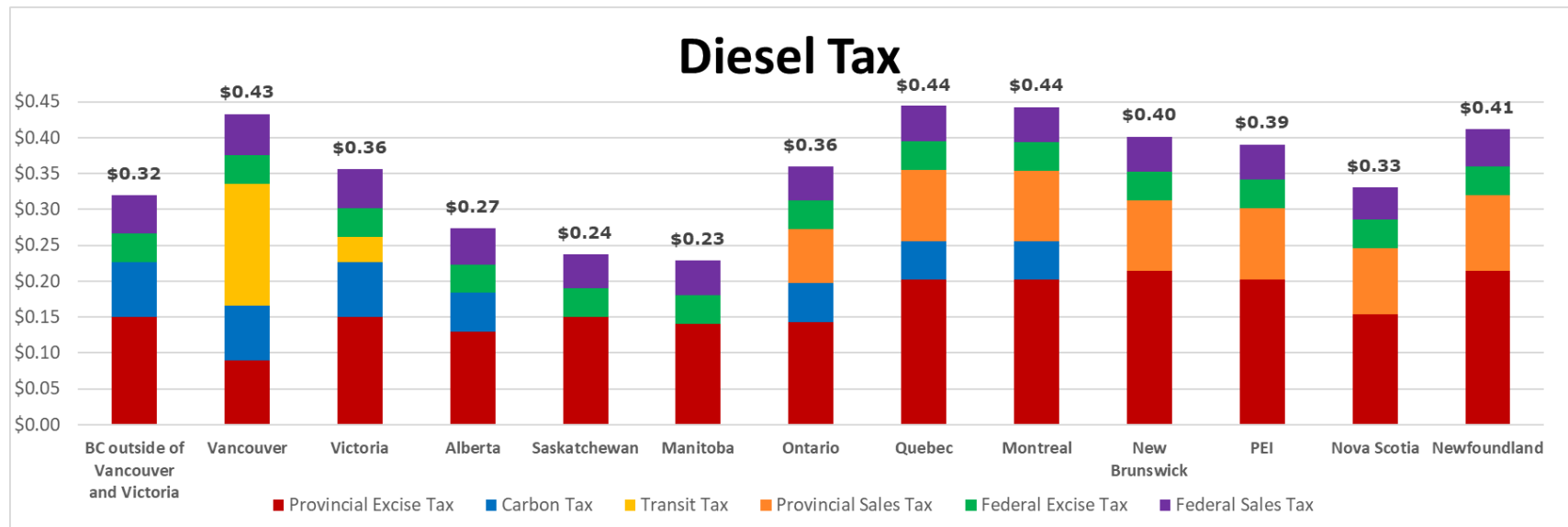
Gasoline Tax Breakdown (\$/L)								
Province/City	Provincial Excise Tax	Carbon Tax	Transit Tax	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Total Tax	Tax-On-Tax
BC outside of Vancouver and Victoria	\$0.145	\$0.067	\$0.000	\$0.00	\$0.10	\$0.05	\$0.37	\$0.02
Vancouver	\$0.085	\$0.067	\$0.170	\$0.00	\$0.10	\$0.07	\$0.49	\$0.02
Victoria	\$0.145	\$0.067	\$0.035	\$0.00	\$0.10	\$0.06	\$0.41	\$0.02
Alberta	\$0.130	\$0.045	\$0.000	\$0.00	\$0.10	\$0.05	\$0.33	\$0.01
Saskatchewan	\$0.150	\$0.000	\$0.000	\$0.00	\$0.10	\$0.05	\$0.30	\$0.01
Manitoba	\$0.140	\$0.000	\$0.000	\$0.00	\$0.10	\$0.05	\$0.29	\$0.01
Ontario	\$0.147	\$0.043	\$0.000	\$0.08	\$0.10	\$0.05	\$0.42	\$0.04
Quebec	\$0.192	\$0.042	\$0.000	\$0.10	\$0.10	\$0.05	\$0.48	\$0.05
Montreal	\$0.192	\$0.042	\$0.030	\$0.11	\$0.10	\$0.05	\$0.52	\$0.05
New Brunswick	\$0.155	\$0.000	\$0.000	\$0.10	\$0.10	\$0.05	\$0.40	\$0.04
PEI	\$0.131	\$0.000	\$0.000	\$0.10	\$0.10	\$0.05	\$0.38	\$0.03
Nova Scotia	\$0.155	\$0.000	\$0.000	\$0.10	\$0.10	\$0.05	\$0.40	\$0.04
Newfoundland	\$0.330	\$0.000	\$0.000	\$0.12	\$0.10	\$0.06	\$0.60	\$0.06
<b>Canada</b>	<b>\$0.151</b>	<b>\$0.039</b>	<b>\$0.013</b>	<b>\$0.06</b>	<b>\$0.10</b>	<b>\$0.05</b>	<b>\$0.43</b>	<b>\$0.03</b>



## Diesel Price Breakdown

Diesel Price Breakdown (\$/L)				
Province/City	Market Price	Tax	Pump Price	Tax Portion
BC outside of Vancouver and Victoria	\$0.79	\$0.32	\$1.11	28.8%
Vancouver	\$0.75	\$0.43	\$1.19	36.5%
Victoria	\$0.78	\$0.36	\$1.14	31.4%
Alberta	\$0.77	\$0.27	\$1.05	26.1%
Saskatchewan	\$0.75	\$0.24	\$0.99	24.0%
Manitoba	\$0.79	\$0.23	\$1.02	22.3%
Ontario	\$0.70	\$0.36	\$1.06	33.8%
Quebec	\$0.70	\$0.44	\$1.14	38.8%
Montreal	\$0.69	\$0.44	\$1.13	39.2%
New Brunswick	\$0.72	\$0.40	\$1.12	35.9%
PEI	\$0.75	\$0.39	\$1.14	34.3%
Nova Scotia	\$0.72	\$0.33	\$1.05	31.5%
Newfoundland	\$0.79	\$0.41	\$1.20	34.2%
<b>Canada</b>	<b>\$0.73</b>	<b>\$0.36</b>	<b>\$1.09</b>	<b>33.4%</b>

Diesel Tax Breakdown (\$/L)								
Province/City	Provincial Excise Tax	Carbon Tax	Transit Tax	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Total Tax	Tax-On-Tax
BC outside of Vancouver and Victoria	\$0.150	\$0.077	\$0.000	\$0.00	\$0.04	\$0.05	<b>\$0.32</b>	\$0.01
Vancouver	\$0.090	\$0.077	\$0.170	\$0.00	\$0.04	\$0.06	<b>\$0.43</b>	\$0.02
Victoria	\$0.150	\$0.077	\$0.035	\$0.00	\$0.04	\$0.05	<b>\$0.36</b>	\$0.02
Alberta	\$0.130	\$0.054	\$0.000	\$0.00	\$0.04	\$0.05	<b>\$0.27</b>	\$0.01
Saskatchewan	\$0.150	\$0.000	\$0.000	\$0.00	\$0.04	\$0.05	<b>\$0.24</b>	\$0.01
Manitoba	\$0.140	\$0.000	\$0.000	\$0.00	\$0.04	\$0.05	<b>\$0.23</b>	\$0.01
Ontario	\$0.143	\$0.054	\$0.000	\$0.08	\$0.04	\$0.05	<b>\$0.36</b>	\$0.03
Quebec	\$0.202	\$0.054	\$0.000	\$0.10	\$0.04	\$0.05	<b>\$0.44</b>	\$0.04
Montreal	\$0.202	\$0.054	\$0.000	\$0.10	\$0.04	\$0.05	<b>\$0.44</b>	\$0.04
New Brunswick	\$0.215	\$0.000	\$0.000	\$0.10	\$0.04	\$0.05	<b>\$0.40</b>	\$0.04
PEI	\$0.202	\$0.000	\$0.000	\$0.10	\$0.04	\$0.05	<b>\$0.39</b>	\$0.04
Nova Scotia	\$0.154	\$0.000	\$0.000	\$0.09	\$0.04	\$0.05	<b>\$0.33</b>	\$0.03
Newfoundland	\$0.215	\$0.000	\$0.000	\$0.10	\$0.04	\$0.05	<b>\$0.41</b>	\$0.04
<b>Canada</b>	<b>\$0.153</b>	<b>\$0.048</b>	<b>\$0.010</b>	<b>\$0.06</b>	<b>\$0.04</b>	<b>\$0.05</b>	<b>\$0.36</b>	<b>\$0.03</b>



## Fuel Tax Revenue

Total taxes paid on gas and diesel sales will be \$23.6 billion this year. Provincial governments and transit authorities get most of that with taxes those taxes being worth \$15.6 billion. Total federal taxes are \$7.9 billion.

<b>Gas and Diesel Tax Revenue</b>						
<b>Province/City</b>	<b>Provincial Per Litre Taxes</b>	<b>Provincial Sales Tax</b>	<b>Federal Excise Tax</b>	<b>Federal Sales Tax</b>	<b>Tax-On-Tax</b>	<b>Total Tax</b>
BC outside of Vancouver and Victoria	\$551,780,016	\$0	\$210,196,794	\$134,922,862	\$36,594,920	<b>\$896,899,671</b>
Vancouver	\$1,152,708,283	\$0	\$291,290,191	\$215,520,095	\$70,121,784	<b>\$1,659,518,569</b>
Victoria	\$127,388,111	\$0	\$41,804,673	\$29,077,598	\$8,162,056	<b>\$198,270,382</b>
Alberta	\$1,857,320,450	\$0	\$801,018,000	\$504,548,124	\$124,878,523	<b>\$3,162,886,574</b>
Saskatchewan	\$425,031,150	\$0	\$204,475,520	\$132,983,970	\$28,846,048	<b>\$762,490,640</b>
Manitoba	\$330,415,400	\$0	\$188,369,860	\$112,245,588	\$24,351,225	<b>\$631,030,848</b>
Ontario	\$4,155,778,113	\$1,671,401,973	\$1,843,256,480	\$1,044,626,233	\$751,652,969	<b>\$8,715,062,799</b>
Quebec outside of Montreal	\$1,367,813,496	\$588,791,138	\$514,128,674	\$295,133,403	\$272,122,091	<b>\$2,765,866,710</b>
Montreal	\$1,548,405,231	\$597,547,575	\$496,202,601	\$299,522,594	\$296,605,172	<b>\$2,941,678,001</b>
New Brunswick	\$260,831,760	\$146,075,956	\$126,022,620	\$73,037,978	\$55,459,659	<b>\$605,968,314</b>
PEI	\$36,227,072	\$23,867,529	\$22,121,680	\$11,933,765	\$8,461,631	<b>\$94,150,046</b>
Nova Scotia	\$245,970,110	\$150,224,572	\$135,588,600	\$75,112,286	\$54,898,517	<b>\$606,895,568</b>
Newfoundland	\$278,639,986	\$119,564,763	\$86,156,820	\$59,782,382	\$52,558,243	<b>\$544,143,951</b>
<b>Canada</b>	<b>\$12,338,309,177</b>	<b>\$3,297,473,506</b>	<b>\$4,960,632,512</b>	<b>\$2,988,446,876</b>	<b>\$1,784,712,836</b>	<b>\$23,584,862,073</b>

## Tax per Fill-Up

No one buys just one litre of gas. The average tax for a 64 litre fill-up in Canada is almost \$27, including \$2.11 in tax-on-tax.

<b>Tax on a 64 Litre Fill-Up</b>						
<b>Province/City</b>	<b>Before Tax</b>	<b>Provincial Taxes</b>	<b>Federal Taxes</b>	<b>Tax-on-Tax</b>	<b>Total Tax</b>	<b>Total</b>
BC outside of Vancouver and Victoria	\$49.78	\$13.55	\$9.89	\$1.00	\$23.44	\$73.22
Vancouver	\$57.66	\$20.59	\$10.63	\$1.35	\$31.22	\$88.89
Victoria	\$56.26	\$15.79	\$10.32	\$1.11	\$26.11	\$82.37
Alberta	\$46.45	\$11.19	\$9.60	\$0.88	\$20.80	\$67.24
Saskatchewan	\$46.21	\$9.60	\$9.51	\$0.80	\$19.11	\$65.32
Manitoba	\$46.75	\$8.96	\$9.51	\$0.77	\$18.47	\$65.22
Ontario	\$46.73	\$17.36	\$9.66	\$2.41	\$27.02	\$73.75
Quebec with regular rate	\$43.20	\$21.43	\$9.63	\$3.20	\$31.05	\$74.25
Montreal	\$44.73	\$23.69	\$9.80	\$3.49	\$33.49	\$78.22
New Brunswick	\$45.72	\$16.12	\$9.50	\$2.45	\$25.63	\$71.35
PEI	\$46.59	\$14.52	\$9.47	\$2.22	\$23.99	\$70.58
Nova Scotia	\$46.39	\$16.19	\$9.54	\$2.45	\$25.73	\$72.11
Newfoundland	\$48.96	\$28.77	\$10.22	\$4.13	\$38.99	\$87.96
<b>Canada</b>	<b>\$48.19</b>	<b>\$17.00</b>	<b>\$9.78</b>	<b>\$2.11</b>	<b>\$26.78</b>	<b>\$74.97</b>

## Annual Gas Tax

Canada is a big country and we have to drive to get around. According to the Canadian Vehicle Use Study from Transport Canada the average vehicle owner buys 1,765 litres of fuel a year to drive 15,616km in a year. That means paying \$738 in gas taxes this year, with over \$58 of that being tax-on-tax. If you drive further or drive a pickup truck you will be paying significantly more. Which province and city you live in can also make a big difference. In Manitoba it means paying \$509 in tax while in Newfoundland it means paying \$1,075.

<b>Average Annual Gas Taxes Paid Per Vehicle</b>						
<b>Province/City</b>	<b>Before Tax</b>	<b>Provincial Taxes</b>	<b>Federal Taxes</b>	<b>Tax-on-Tax</b>	<b>Total Tax</b>	<b>Total</b>
BC outside of Vancouver and Victoria	\$1,372.87	\$373.65	\$272.65	\$27.51	\$646.30	\$2,019.18
Vancouver	\$1,590.27	\$567.80	\$293.23	\$37.22	\$861.03	\$2,451.29
Victoria	\$1,551.44	\$435.43	\$284.67	\$30.60	\$720.09	\$2,271.53
Alberta	\$1,280.94	\$308.70	\$264.81	\$24.26	\$573.51	\$1,854.44
Saskatchewan	\$1,274.25	\$264.75	\$262.28	\$22.06	\$527.03	\$1,801.28
Manitoba	\$1,289.37	\$247.10	\$262.15	\$21.18	\$509.25	\$1,798.62
Ontario	\$1,288.63	\$478.79	\$266.50	\$66.47	\$745.29	\$2,033.92
Quebec with regular rate	\$1,191.28	\$590.88	\$265.55	\$88.31	\$856.43	\$2,047.71
Montreal	\$1,233.52	\$653.32	\$270.31	\$96.24	\$923.63	\$2,157.16
New Brunswick	\$1,260.88	\$444.67	\$262.05	\$67.51	\$706.72	\$1,967.60
PEI	\$1,284.92	\$400.48	\$261.13	\$61.16	\$661.61	\$1,946.53
Nova Scotia	\$1,279.27	\$446.51	\$262.97	\$67.51	\$709.48	\$1,988.75
Newfoundland	\$1,350.30	\$793.38	\$281.96	\$113.84	\$1,075.34	\$2,425.64
<b>Canada</b>	<b>\$1,328.99</b>	<b>\$468.75</b>	<b>\$269.73</b>	<b>\$58.26</b>	<b>\$738.49</b>	<b>\$2,067.47</b>



## Provincial Summaries

<b>BC outside of Vancouver and Victoria Gasoline Tax Breakdown (\$/L)</b>											
Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Carbon Tax	Transit Tax	Pump Price	Percent Tax	Tax On Tax
2017	\$0.425	\$0.353	\$0.054	\$0.100	\$0.000	\$0.145	\$0.067	\$0.000	\$1.144	32.0%	\$0.016
2016	\$0.272	\$0.410	\$0.050	\$0.100	\$0.000	\$0.145	\$0.07	\$0.000	\$1.044	34.6%	\$0.016
2015	\$0.285	\$0.463	\$0.053	\$0.100	\$0.000	\$0.145	\$0.07	\$0.000	\$1.113	32.8%	\$0.016
2014	\$0.513	\$0.385	\$0.060	\$0.100	\$0.000	\$0.145	\$0.07	\$0.000	\$1.270	29.3%	\$0.016
2013	\$0.585	\$0.313	\$0.060	\$0.100	\$0.000	\$0.145	\$0.07	\$0.000	\$1.271	29.3%	\$0.016
2012	\$0.542	\$0.346	\$0.060	\$0.100	\$0.000	\$0.145	\$0.07	\$0.000	\$1.254	29.2%	\$0.016
2011	\$0.600	\$0.280	\$0.059	\$0.100	\$0.000	\$0.145	\$0.05	\$0.000	\$1.233	28.7%	\$0.015
2010	\$0.487	\$0.238	\$0.050	\$0.100	\$0.000	\$0.145	\$0.04	\$0.000	\$1.059	31.6%	\$0.014
2009	\$0.415	\$0.261	\$0.048	\$0.100	\$0.000	\$0.145	\$0.03	\$0.000	\$0.998	32.3%	\$0.014
2008	\$0.645	\$0.246	\$0.057	\$0.100	\$0.000	\$0.145	\$0.01	\$0.000	\$1.205	26.1%	\$0.013
2007	\$0.484	\$0.284	\$0.061	\$0.100	\$0.000	\$0.145	\$0.00	\$0.000	\$1.074	28.5%	\$0.015

<b>Vancouver Gasoline Tax Breakdown (\$/L)</b>											
Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Carbon Tax	Transit Tax	Pump Price	Percent Tax	Tax On Tax
2017	\$0.425	\$0.476	\$0.066	\$0.100	\$0.000	\$0.085	\$0.067	\$0.170	\$1.388	35.1%	\$0.021
2016	\$0.272	\$0.438	\$0.057	\$0.100	\$0.000	\$0.085	\$0.07	\$0.170	\$1.188	40.2%	\$0.021
2015	\$0.285	\$0.476	\$0.059	\$0.100	\$0.000	\$0.085	\$0.07	\$0.170	\$1.242	38.7%	\$0.021
2014	\$0.513	\$0.377	\$0.066	\$0.100	\$0.000	\$0.085	\$0.07	\$0.170	\$1.377	35.4%	\$0.021
2013	\$0.585	\$0.303	\$0.065	\$0.100	\$0.000	\$0.085	\$0.07	\$0.170	\$1.375	35.4%	\$0.021
2012	\$0.542	\$0.334	\$0.065	\$0.100	\$0.000	\$0.085	\$0.07	\$0.165	\$1.351	35.2%	\$0.021
2011	\$0.600	\$0.268	\$0.063	\$0.100	\$0.000	\$0.085	\$0.05	\$0.150	\$1.316	34.0%	\$0.019
2010	\$0.487	\$0.232	\$0.055	\$0.100	\$0.000	\$0.085	\$0.04	\$0.150	\$1.147	37.3%	\$0.019
2009	\$0.415	\$0.236	\$0.049	\$0.100	\$0.000	\$0.085	\$0.03	\$0.120	\$1.034	37.0%	\$0.017
2008	\$0.645	\$0.187	\$0.057	\$0.100	\$0.000	\$0.085	\$0.01	\$0.120	\$1.206	31.0%	\$0.016
2007	\$0.484	\$0.232	\$0.061	\$0.100	\$0.000	\$0.085	\$0.00	\$0.120	\$1.082	33.8%	\$0.018

**Victoria Gasoline Tax Breakdown (\$/L)**

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Carbon Tax	Transit Tax	Pump Price	Percent Tax	Tax On Tax
2017	\$0.425	\$0.454	\$0.061	\$0.100	\$0.000	\$0.145	\$0.067	\$0.035	\$1.287	31.7%	\$0.017
2016	\$0.272	\$0.442	\$0.053	\$0.100	\$0.000	\$0.145	\$0.07	\$0.035	\$1.113	35.8%	\$0.017
2015	\$0.285	\$0.476	\$0.055	\$0.100	\$0.000	\$0.145	\$0.07	\$0.035	\$1.163	34.6%	\$0.017
2014	\$0.513	\$0.342	\$0.060	\$0.100	\$0.000	\$0.145	\$0.07	\$0.035	\$1.261	32.2%	\$0.017
2013	\$0.585	\$0.273	\$0.060	\$0.100	\$0.000	\$0.145	\$0.07	\$0.035	\$1.265	32.2%	\$0.017
2012	\$0.542	\$0.286	\$0.059	\$0.100	\$0.000	\$0.145	\$0.07	\$0.035	\$1.227	32.5%	\$0.017
2011	\$0.600	\$0.249	\$0.059	\$0.100	\$0.000	\$0.145	\$0.05	\$0.035	\$1.237	31.4%	\$0.017
2010	\$0.487	\$0.231	\$0.052	\$0.100	\$0.000	\$0.145	\$0.04	\$0.035	\$1.088	34.0%	\$0.016
2009	\$0.415	\$0.242	\$0.048	\$0.100	\$0.000	\$0.145	\$0.03	\$0.035	\$1.015	35.3%	\$0.015
2008	\$0.645	\$0.232	\$0.058	\$0.100	\$0.000	\$0.145	\$0.01	\$0.033	\$1.224	28.3%	\$0.014
2007	\$0.484	\$0.274	\$0.062	\$0.100	\$0.000	\$0.145	\$0.00	\$0.025	\$1.090	30.5%	\$0.016

**Alberta Gasoline Tax Breakdown (\$/L)**

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Carbon Tax	Pump Price	Percent Tax	Tax On Tax
2017	\$0.425	\$0.301	\$0.050	\$0.100	\$0.000	\$0.130	\$0.045	\$1.051	30.9%	\$0.014
2016	\$0.272	\$0.349	\$0.043	\$0.100	\$0.000	\$0.130	\$0.00	\$0.893	30.5%	\$0.012
2015	\$0.285	\$0.412	\$0.046	\$0.100	\$0.000	\$0.120	\$0.00	\$0.964	27.7%	\$0.011
2014	\$0.513	\$0.372	\$0.054	\$0.100	\$0.000	\$0.090	\$0.00	\$1.129	21.6%	\$0.010
2013	\$0.585	\$0.287	\$0.053	\$0.100	\$0.000	\$0.090	\$0.00	\$1.116	21.8%	\$0.010
2012	\$0.542	\$0.321	\$0.053	\$0.100	\$0.000	\$0.090	\$0.00	\$1.105	21.9%	\$0.010
2011	\$0.600	\$0.249	\$0.052	\$0.100	\$0.000	\$0.090	\$0.00	\$1.092	22.2%	\$0.010
2010	\$0.487	\$0.198	\$0.044	\$0.100	\$0.000	\$0.090	\$0.00	\$0.919	25.4%	\$0.010
2009	\$0.415	\$0.223	\$0.041	\$0.100	\$0.000	\$0.090	\$0.00	\$0.870	26.6%	\$0.010
2008	\$0.645	\$0.210	\$0.052	\$0.100	\$0.000	\$0.090	\$0.00	\$1.097	22.0%	\$0.010
2007	\$0.484	\$0.248	\$0.055	\$0.100	\$0.000	\$0.090	\$0.00	\$0.977	25.1%	\$0.011

### Saskatchewan Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax	Tax On Tax
2017	\$0.425	\$0.297	\$0.049	\$0.100	\$0.000	\$0.150	\$1.021	29.3%	\$0.013
2016	\$0.272	\$0.355	\$0.044	\$0.100	\$0.000	\$0.150	\$0.921	31.9%	\$0.013
2015	\$0.285	\$0.422	\$0.048	\$0.100	\$0.000	\$0.150	\$1.004	29.6%	\$0.013
2014	\$0.513	\$0.382	\$0.057	\$0.100	\$0.000	\$0.150	\$1.203	25.6%	\$0.013
2013	\$0.585	\$0.305	\$0.057	\$0.100	\$0.000	\$0.150	\$1.197	25.7%	\$0.013
2012	\$0.542	\$0.374	\$0.058	\$0.100	\$0.000	\$0.150	\$1.224	25.2%	\$0.013
2011	\$0.600	\$0.301	\$0.058	\$0.100	\$0.000	\$0.150	\$1.208	25.5%	\$0.013
2010	\$0.487	\$0.232	\$0.048	\$0.100	\$0.000	\$0.150	\$1.018	29.4%	\$0.013
2009	\$0.415	\$0.256	\$0.046	\$0.100	\$0.000	\$0.150	\$0.967	30.6%	\$0.013
2008	\$0.645	\$0.225	\$0.056	\$0.100	\$0.000	\$0.150	\$1.176	26.1%	\$0.013
2007	\$0.484	\$0.260	\$0.060	\$0.100	\$0.000	\$0.150	\$1.054	29.4%	\$0.015

### Manitoba Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax	Tax On Tax
2017	\$0.425	\$0.306	\$0.049	\$0.100	\$0.000	\$0.140	\$1.019	28.3%	\$0.012
2016	\$0.272	\$0.371	\$0.044	\$0.100	\$0.000	\$0.140	\$0.927	30.6%	\$0.012
2015	\$0.285	\$0.403	\$0.046	\$0.100	\$0.000	\$0.140	\$0.974	29.4%	\$0.012
2014	\$0.513	\$0.369	\$0.056	\$0.100	\$0.000	\$0.140	\$1.178	25.1%	\$0.012
2013	\$0.585	\$0.324	\$0.057	\$0.100	\$0.000	\$0.140	\$1.207	24.7%	\$0.012
2012	\$0.542	\$0.350	\$0.056	\$0.100	\$0.000	\$0.132	\$1.180	24.4%	\$0.012
2011	\$0.600	\$0.272	\$0.054	\$0.100	\$0.000	\$0.115	\$1.141	23.6%	\$0.011
2010	\$0.487	\$0.224	\$0.046	\$0.100	\$0.000	\$0.115	\$0.972	26.9%	\$0.011
2009	\$0.415	\$0.261	\$0.045	\$0.100	\$0.000	\$0.115	\$0.935	27.7%	\$0.011
2008	\$0.645	\$0.231	\$0.055	\$0.100	\$0.000	\$0.115	\$1.146	23.6%	\$0.011
2007	\$0.484	\$0.259	\$0.057	\$0.100	\$0.000	\$0.115	\$1.015	26.8%	\$0.013

### Ontario Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Cap And Trade	Pump Price	Percent Tax	Tax On Tax
2017	\$0.449	\$0.281	\$0.051	\$0.100	\$0.082	\$0.147	\$0.043	\$1.152	36.6%	\$0.038
2016	\$0.335	\$0.297	\$0.044	\$0.100	\$0.070	\$0.147	\$0.000	\$0.993	36.4%	\$0.032
2015	\$0.348	\$0.334	\$0.046	\$0.100	\$0.074	\$0.147	\$0.000	\$1.049	35.0%	\$0.032
2014	\$0.593	\$0.287	\$0.056	\$0.100	\$0.090	\$0.147	\$0.000	\$1.273	30.9%	\$0.032
2013	\$0.585	\$0.292	\$0.056	\$0.100	\$0.090	\$0.147	\$0.000	\$1.270	30.9%	\$0.032
2012	\$0.542	\$0.326	\$0.056	\$0.100	\$0.089	\$0.147	\$0.000	\$1.260	31.1%	\$0.032
2011	\$0.600	\$0.246	\$0.055	\$0.100	\$0.087	\$0.147	\$0.000	\$1.236	31.5%	\$0.032
2010	\$0.487	\$0.195	\$0.046	\$0.100	\$0.037	\$0.147	\$0.000	\$1.013	32.7%	\$0.022
2009	\$0.415	\$0.202	\$0.043	\$0.100	\$0.000	\$0.147	\$0.000	\$0.907	32.0%	\$0.012
2008	\$0.645	\$0.157	\$0.052	\$0.100	\$0.000	\$0.147	\$0.000	\$1.102	27.2%	\$0.012
2007	\$0.484	\$0.197	\$0.056	\$0.100	\$0.000	\$0.147	\$0.000	\$0.984	30.8%	\$0.015

### Quebec with regular rate Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Cap And Trade	Pump Price	Percent Tax	Tax On Tax
2017	\$0.478	\$0.197	\$0.050	\$0.100	\$0.101	\$0.192	\$0.042	\$1.163	42.0%	\$0.050
2016	\$0.395	\$0.168	\$0.045	\$0.100	\$0.089	\$0.192	\$0.041	\$1.033	45.5%	\$0.050
2015	\$0.449	\$0.178	\$0.048	\$0.100	\$0.096	\$0.192	\$0.040	\$1.107	43.4%	\$0.050
2014	\$0.714	\$0.121	\$0.058	\$0.100	\$0.116	\$0.192	\$0.032	\$1.334	37.4%	\$0.048
2013	\$0.721	\$0.161	\$0.059	\$0.100	\$0.117	\$0.190	\$0.000	\$1.345	34.4%	\$0.043
2012	\$0.718	\$0.169	\$0.058	\$0.100	\$0.116	\$0.180	\$0.000	\$1.335	33.6%	\$0.042
2011	\$0.626	\$0.222	\$0.056	\$0.100	\$0.100	\$0.170	\$0.000	\$1.266	33.0%	\$0.038
2010	\$0.487	\$0.186	\$0.047	\$0.100	\$0.073	\$0.160	\$0.000	\$1.046	35.7%	\$0.033
2009	\$0.415	\$0.185	\$0.043	\$0.100	\$0.067	\$0.152	\$0.000	\$0.959	37.4%	\$0.032
2008	\$0.645	\$0.162	\$0.053	\$0.100	\$0.083	\$0.152	\$0.000	\$1.191	32.2%	\$0.032
2007	\$0.484	\$0.195	\$0.056	\$0.100	\$0.074	\$0.152	\$0.000	\$1.059	35.9%	\$0.035

### Montreal Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Cap And Trade	Transit Tax	Pump Price	Percent Tax	Tax On Tax
2017	\$0.478	\$0.221	\$0.053	\$0.100	\$0.106	\$0.192	\$0.042	\$0.030	\$1.223	42.9%	\$0.055
2016	\$0.395	\$0.182	\$0.047	\$0.100	\$0.094	\$0.192	\$0.041	\$0.030	\$1.080	46.6%	\$0.054
2015	\$0.449	\$0.195	\$0.050	\$0.100	\$0.100	\$0.192	\$0.040	\$0.030	\$1.157	44.4%	\$0.054
2014	\$0.714	\$0.128	\$0.060	\$0.100	\$0.119	\$0.192	\$0.032	\$0.030	\$1.375	38.7%	\$0.053
2013	\$0.721	\$0.159	\$0.060	\$0.100	\$0.120	\$0.190	\$0.000	\$0.030	\$1.379	36.2%	\$0.048
2012	\$0.718	\$0.163	\$0.060	\$0.100	\$0.119	\$0.180	\$0.000	\$0.030	\$1.369	35.6%	\$0.046
2011	\$0.626	\$0.220	\$0.057	\$0.100	\$0.102	\$0.170	\$0.000	\$0.030	\$1.305	35.2%	\$0.042
2010	\$0.487	\$0.188	\$0.048	\$0.100	\$0.076	\$0.160	\$0.000	\$0.025	\$1.083	37.7%	\$0.037
2009	\$0.415	\$0.189	\$0.044	\$0.100	\$0.069	\$0.152	\$0.000	\$0.015	\$0.983	38.6%	\$0.034
2008	\$0.645	\$0.135	\$0.052	\$0.100	\$0.082	\$0.152	\$0.000	\$0.015	\$1.182	34.0%	\$0.034
2007	\$0.484	\$0.177	\$0.056	\$0.100	\$0.074	\$0.152	\$0.000	\$0.015	\$1.058	37.5%	\$0.037

### New Brunswick Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax	Tax On Tax
2017	\$0.478	\$0.236	\$0.048	\$0.100	\$0.097	\$0.155	\$1.115	35.9%	\$0.038
2016	\$0.395	\$0.217	\$0.043	\$0.100	\$0.078	\$0.155	\$0.989	38.1%	\$0.036
2015	\$0.449	\$0.226	\$0.046	\$0.100	\$0.074	\$0.150	\$1.046	35.4%	\$0.033
2014	\$0.714	\$0.184	\$0.057	\$0.100	\$0.091	\$0.136	\$1.281	29.9%	\$0.031
2013	\$0.721	\$0.169	\$0.056	\$0.100	\$0.090	\$0.136	\$1.272	30.0%	\$0.031
2012	\$0.718	\$0.177	\$0.057	\$0.100	\$0.090	\$0.136	\$1.278	30.0%	\$0.031
2011	\$0.626	\$0.225	\$0.054	\$0.100	\$0.086	\$0.129	\$1.220	30.3%	\$0.030
2010	\$0.487	\$0.197	\$0.045	\$0.100	\$0.071	\$0.107	\$1.007	32.1%	\$0.027
2009	\$0.415	\$0.194	\$0.041	\$0.100	\$0.065	\$0.107	\$0.921	33.9%	\$0.027
2008	\$0.645	\$0.162	\$0.051	\$0.100	\$0.081	\$0.107	\$1.146	29.6%	\$0.027
2007	\$0.484	\$0.210	\$0.054	\$0.100	\$0.072	\$0.107	\$1.027	32.4%	\$0.029

### PEI Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax	Tax On Tax
2017	\$0.478	\$0.250	\$0.048	\$0.100	\$0.096	\$0.131	\$1.103	34.0%	\$0.035
2016	\$0.395	\$0.241	\$0.043	\$0.100	\$0.080	\$0.131	\$0.990	35.8%	\$0.033
2015	\$0.449	\$0.248	\$0.046	\$0.100	\$0.084	\$0.131	\$1.058	34.1%	\$0.032
2014	\$0.714	\$0.206	\$0.058	\$0.100	\$0.104	\$0.131	\$1.312	29.9%	\$0.032
2013	\$0.721	\$0.199	\$0.058	\$0.100	\$0.078	\$0.138	\$1.293	28.8%	\$0.028
2012	\$0.718	\$0.204	\$0.059	\$0.100	\$0.000	\$0.158	\$1.239	25.6%	\$0.013
2011	\$0.626	\$0.248	\$0.057	\$0.100	\$0.000	\$0.158	\$1.188	26.4%	\$0.013
2010	\$0.487	\$0.218	\$0.048	\$0.100	\$0.000	\$0.158	\$1.012	30.3%	\$0.013
2009	\$0.415	\$0.222	\$0.044	\$0.100	\$0.000	\$0.152	\$0.933	31.7%	\$0.013
2008	\$0.645	\$0.190	\$0.055	\$0.100	\$0.000	\$0.156	\$1.146	27.1%	\$0.013
2007	\$0.484	\$0.225	\$0.059	\$0.100	\$0.000	\$0.181	\$1.049	32.4%	\$0.017

### Nova Scotia Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax	Tax On Tax
2017	\$0.478	\$0.247	\$0.049	\$0.100	\$0.098	\$0.155	\$1.127	35.7%	\$0.038
2016	\$0.395	\$0.222	\$0.044	\$0.100	\$0.087	\$0.155	\$1.003	38.5%	\$0.038
2015	\$0.449	\$0.226	\$0.047	\$0.100	\$0.093	\$0.155	\$1.070	36.9%	\$0.038
2014	\$0.714	\$0.182	\$0.058	\$0.100	\$0.115	\$0.155	\$1.324	32.3%	\$0.038
2013	\$0.721	\$0.176	\$0.058	\$0.100	\$0.115	\$0.155	\$1.324	32.3%	\$0.038
2012	\$0.718	\$0.180	\$0.058	\$0.100	\$0.115	\$0.155	\$1.326	32.3%	\$0.038
2011	\$0.626	\$0.220	\$0.055	\$0.100	\$0.110	\$0.155	\$1.266	33.2%	\$0.038
2010	\$0.487	\$0.196	\$0.047	\$0.100	\$0.089	\$0.155	\$1.070	36.1%	\$0.037
2009	\$0.415	\$0.191	\$0.043	\$0.100	\$0.069	\$0.155	\$0.973	37.7%	\$0.033
2008	\$0.645	\$0.153	\$0.053	\$0.100	\$0.084	\$0.155	\$1.191	32.9%	\$0.033
2007	\$0.484	\$0.216	\$0.057	\$0.100	\$0.076	\$0.155	\$1.088	35.7%	\$0.036

## Newfoundland Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax	Tax On Tax
2017	\$0.478	\$0.287	\$0.060	\$0.100	\$0.120	\$0.330	\$1.367	44.0%	\$0.065
2016	\$0.395	\$0.262	\$0.051	\$0.100	\$0.092	\$0.261	\$1.158	43.2%	\$0.051
2015	\$0.449	\$0.270	\$0.049	\$0.100	\$0.079	\$0.165	\$1.112	35.3%	\$0.034
2014	\$0.714	\$0.197	\$0.059	\$0.100	\$0.094	\$0.165	\$1.329	31.4%	\$0.034
2013	\$0.721	\$0.180	\$0.058	\$0.100	\$0.093	\$0.165	\$1.317	31.6%	\$0.034
2012	\$0.718	\$0.202	\$0.059	\$0.100	\$0.095	\$0.165	\$1.339	31.3%	\$0.034
2011	\$0.626	\$0.260	\$0.058	\$0.100	\$0.092	\$0.165	\$1.300	31.9%	\$0.034
2010	\$0.487	\$0.235	\$0.049	\$0.100	\$0.079	\$0.165	\$1.116	35.3%	\$0.034
2009	\$0.415	\$0.232	\$0.046	\$0.100	\$0.073	\$0.165	\$1.031	37.2%	\$0.034
2008	\$0.645	\$0.193	\$0.055	\$0.100	\$0.088	\$0.165	\$1.246	32.8%	\$0.034
2007	\$0.484	\$0.236	\$0.059	\$0.100	\$0.079	\$0.165	\$1.122	35.9%	\$0.037

## Gas Tax Accountability Act

### GASOLINE and DIESEL TAX ACCOUNTABILITY ACT:

#### An Act to Make Government Accountable for Revenue from Gasoline and Diesel Taxes

#### SUMMARY

This enactment requires: the government to spend all revenue from gasoline and diesel fuel taxes on roadways and road-related infrastructure, while requiring that in the year following a surplus or shortfall in revenue, the government must present a plan for bringing expenditures and revenue into balance; that government will be required to end the application of the GST/HST to other federal and provincial taxes, and; that the government repeal the gasoline tax deficit elimination measure of 1995 with the introduction of the next budgetary surplus.

An Act to Make Government Accountable for Revenue from Gasoline and Diesel Taxes

Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

#### SHORT TITLE

1. This Act may be cited as the *Gas Tax Accountability Act*.

#### DEFINITIONS

2. The following definitions apply in this Act:



- a. 'federal transportation expenditures' means the total moneys appropriated by Parliament for a fiscal year for the department over which the minister responsible for Infrastructure Canada presides, and expended for the fiscal year by that department, less:
  - i. moneys expended by that department on constructing, operating, preserving or maintaining airports, seaports, rail, public transportation, recreational facilities, water and power facilities and any other non-road use infrastructure for the fiscal year; and
  - ii. moneys expended by that department on executive management for the fiscal year.
- b. 'road-use fuel tax revenues' means the total revenue collected for a fiscal year through gasoline and diesel excise taxes.
- c. 'deficit elimination gasoline tax measure' means the 1.5 cent per litre excise tax levied on gasoline in the 1995 Budget.
- d. 'base gasoline excise tax level' means the excise tax on gasoline less the deficit elimination gasoline tax measure.
- e. 'market price' means the cost of gasoline and diesel before federal, provincial and municipal excise, consumption or other taxes are applied.
- f. 'pre-sale final price' means the cost of gasoline and diesel after federal, provincial and municipal excise, consumption or other taxes are applied, less sales taxes.
- g. 'general sales tax and harmonized sales tax balance'; hereafter referred to as GST and HST balance, refers to the balance between what the federal government collects in GST and HST on the market price of gasoline and diesel, and what the federal government collects on the pre-sale final price of gasoline and diesel.

#### **DEFICIT ELIMINATION GASOLINE TAX MEASURE**

3. In the first year where the minister responsible for finance tables a budget projecting a surplus, the deficit elimination gasoline tax measure shall be eliminated and brought to the base gasoline excise tax level.
4. Clause (3) shall be repealed upon its successful application with the understanding that the elimination of the deficit elimination gasoline tax measure be made permanent.

#### **GST and HST BALANCE**

5. Commencing with the 2017-18 fiscal year, the minister responsible for finance shall prepare a report that indicates:

- a. the GST and HST balance; and
- b. measures that shall be taken to eliminate the GST and HST balance in the next fiscal year.

#### **SPENDING ACCOUNTABILITY**

6. Commencing with the 2017-18 fiscal year, the minister responsible for infrastructure shall prepare a report for each fiscal year that indicates:
  - a. the road-use fuel tax revenues for the previous fiscal year;
  - b. the amount spent on roadway expenditures for the previous fiscal year broken down by:
    - i. transfers to provinces;
    - ii. transfers to municipalities;
    - iii. cost-sharing projects; and
    - iv. direct expenditures;
7. If there is an excess or shortfall in the difference between the cumulative amounts mentioned in clause (6)(a) and (6)(b), the minister responsible for infrastructure shall submit a plan to manage federal transportation expenditures with the objective of bringing road-use fuel tax revenues and federal transportation expenditures into balance.
8. Any plan prepared pursuant to subsection (7) must be laid before Parliament at the same time as the estimates for the next fiscal year are laid before Parliament.

## Research Notes

- All refining and marketing costs, pump prices and pre-tax prices are based Kent Marketing Services Limited's data for April 2017. <http://charting.kentgroup ltd.com/>
- Average prices and taxes are population weighted averages using *Statistics Canada* CANSIM table 051-0062 Estimates of population by census division
- Fuel use Statistics are from *Statistics Canada* CANSIM table 405-0002
- Canadian and provincial figures are based on a fuel sales weighted average