

Fact Summary

- Federal and provincial tax-on-tax cost Canadians an average 2.5 cents/litre, or \$82 a year for a two-car family.
 - Federal and provincial governments will collect approximately \$1.7 billion in tax-on-tax in 2012.
- The average two-car family will pay approximately \$1,225 in gas taxes in 2012.
- Taxes make up nearly 29% of the pump price for gasoline and 23.5% for diesel fuel.
- There is a strong positive correlation between lower pump prices in provinces with lower taxes on gas
 - With the lowest gas taxes, Alberta has by far the lowest pump price.
 - With the highest gas taxes, Quebec and British Columbia have the highest pump prices
 - The 'second tier' of high gas tax provinces includes Nova Scotia, Newfoundland and Labrador, Ontario and New Brunswick, all with correspondingly high pump prices relative to lower-tax jurisdictions
- British Columbia will see a major increase in the pump price as both the Translink tax and Carbon tax go up on July 1st. This will cost the average two-car family an additional \$101 a year, for a total of \$1,588 in gas taxes.
 - The Carbon Tax on gasoline will increase from 5.56 cents/litre to 6.67 cents/litre and will cost the average two-car family an additional \$36 a year for a total of \$216.
 - The Translink tax will increase from 15 cents/litre to 17 cents/litre and will cost the average two-car family an additional \$68 a year for a total of \$551.
- Manitoba's consumption tax on gasoline and diesel increased on May 1st from 11.5 cents/litre to 14 cents/litre.
 - This increase will cost the average two-car family an extra \$84 a year for a total tax bill of \$962.

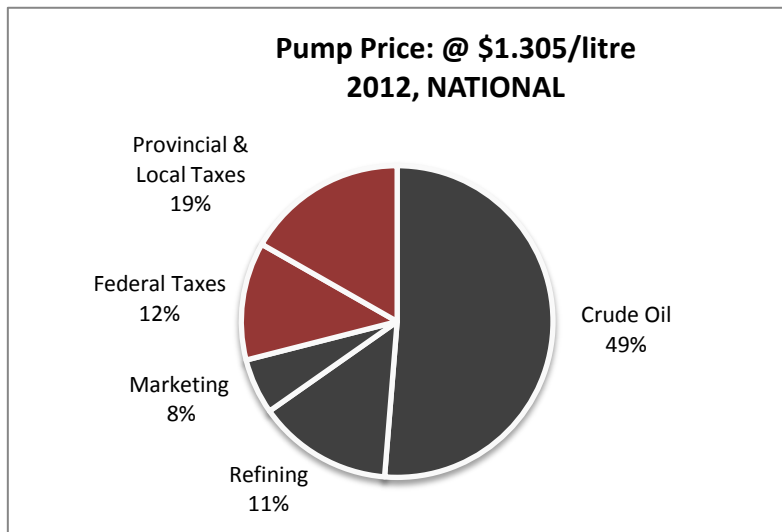
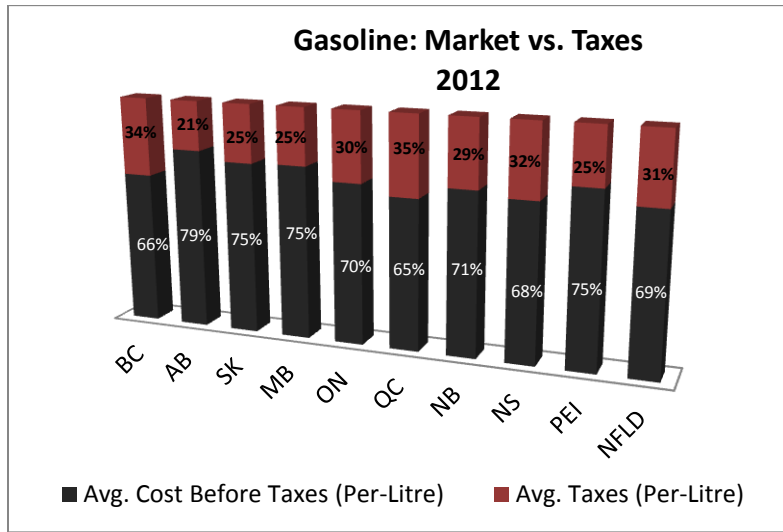
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National and provincial gas tax breakdown

2012-Gasoline @ March Price Margins	Pre-Tax Market Price	Provincial Taxes					Federal Taxes			Per/Litre Tax Summary				
		Consumption (1)	Carbon (2)	Net Additional	HST/QST (3)	HST/QST litre	Excise	HST/GST	HST/GST litre	Gas Taxes	Sales Taxes	Total Tax Bill	Tax Portion	Final Pump Price
British Columbia	\$0.952	\$0.018	\$0.067	\$0.238	-	-	\$0.100	5%	\$0.069	\$0.422	\$0.069	\$0.490	34.0%	\$1.442
Alberta	\$0.893	\$0.090	-	-	-	-	\$0.100	5%	\$0.054	\$0.190	\$0.054	\$0.244	21.5%	\$1.137
Saskatchewan	\$0.906	\$0.150	-	-	-	-	\$0.100	5%	\$0.058	\$0.250	\$0.058	\$0.308	25.4%	\$1.214
Manitoba	\$0.898	\$0.140	-	-	-	-	\$0.100	5%	\$0.057	\$0.240	\$0.057	\$0.297	24.8%	\$1.195
Ontario	\$0.912	\$0.147	-	-	8%	\$0.093	\$0.100	5%	\$0.058	\$0.247	\$0.151	\$0.398	30.4%	\$1.310
Quebec	\$0.913	\$0.172	-	\$0.030	10%	\$0.121	\$0.100	5%	\$0.061	\$0.302	\$0.182	\$0.484	34.6%	\$1.397
New Brunswick	\$0.940	\$0.136	-	-	8%	\$0.094	\$0.100	5%	\$0.059	\$0.236	\$0.153	\$0.389	29.3%	\$1.329
Nova Scotia	\$0.939	\$0.155	-	-	10%	\$0.119	\$0.100	5%	\$0.060	\$0.255	\$0.179	\$0.434	31.6%	\$1.373
Prince Edward Island	\$0.957	\$0.154	-	-	-	-	\$0.100	5%	\$0.061	\$0.254	\$0.061	\$0.314	24.7%	\$1.271
Newfoundland & L.	\$0.961	\$0.165	-	-	8%	\$0.098	\$0.100	5%	\$0.061	\$0.265	\$0.159	\$0.424	30.6%	\$1.385
Canada (average)	\$0.927	\$0.166	-	-	4%	\$0.053	\$0.100	5%	\$0.060	\$0.266	\$0.112	\$0.378	28.7%	\$1.305

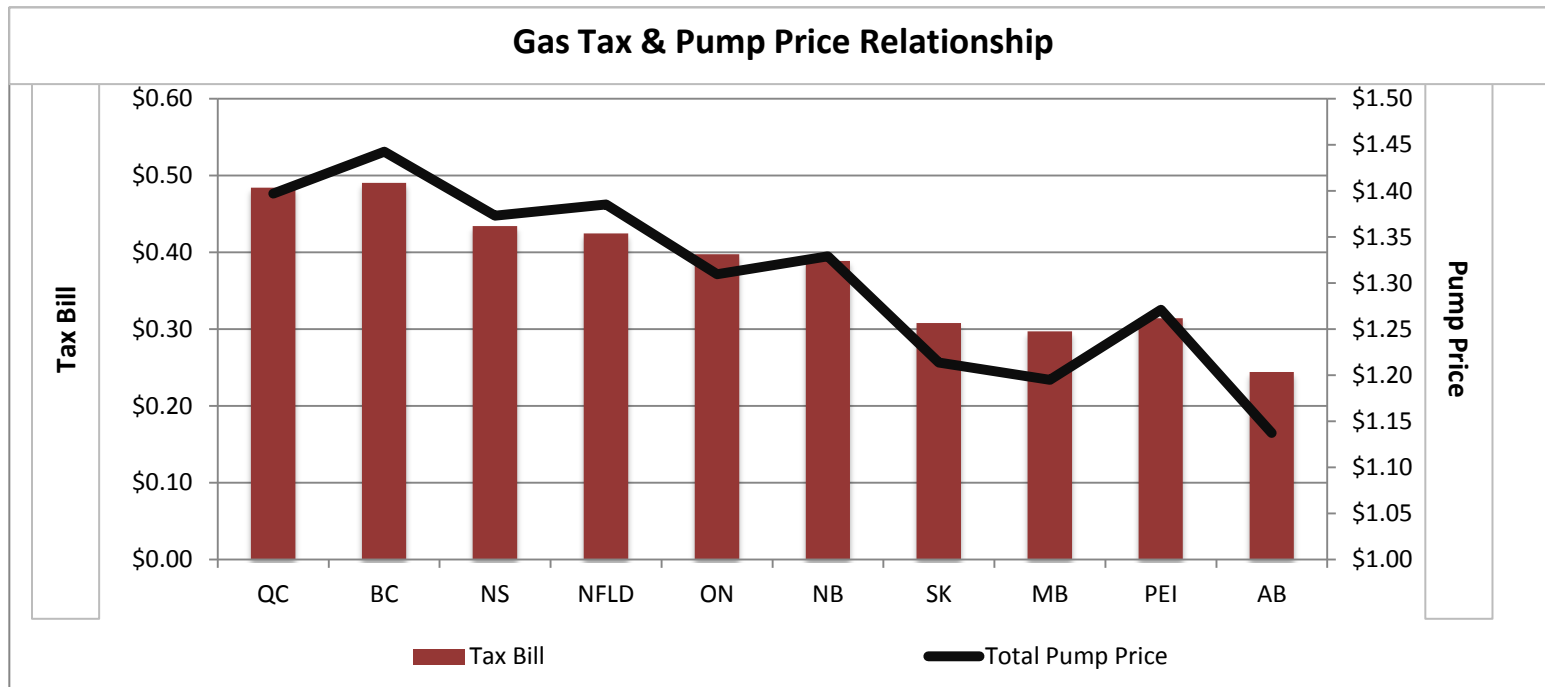
- (1) Canadian (average) 'Consumption' includes 'carbon' and 'net additional' taxes
- (2) Calculated at July 1, 2012 rates
- (3) QST is not an entirely harmonized tax and is applied to the combined market price and GST. It is scheduled to be fully harmonized in 2013 with the GST removed from the tax base.



Tax and pump price relationship

Gas Tax & Pump Price	Total Tax Bill	Tax Portion	Tax Rank (1)	Total Pump Price	Pump Price Rank
Quebec	\$0.484	34.6%	10	\$1.397	9
British Columbia	\$0.490	34.0%	9	\$1.442	10
Nova Scotia	\$0.434	31.6%	8	\$1.373	7
Newfoundland & L.	\$0.424	30.6%	7	\$1.385	8
Ontario	\$0.398	30.4%	6	\$1.310	5
New Brunswick	\$0.389	29.3%	5	\$1.329	6
Saskatchewan	\$0.308	25.4%	4	\$1.214	3
Manitoba	\$0.297	24.8%	3	\$1.195	2
Prince Edward Island	\$0.314	24.7%	2	\$1.271	4
Alberta	\$0.244	21.5%	1	\$1.137	1
Canada (average)	\$0.378	28.7%	-	\$1.305	-

(1) Ranked by highest tax portion

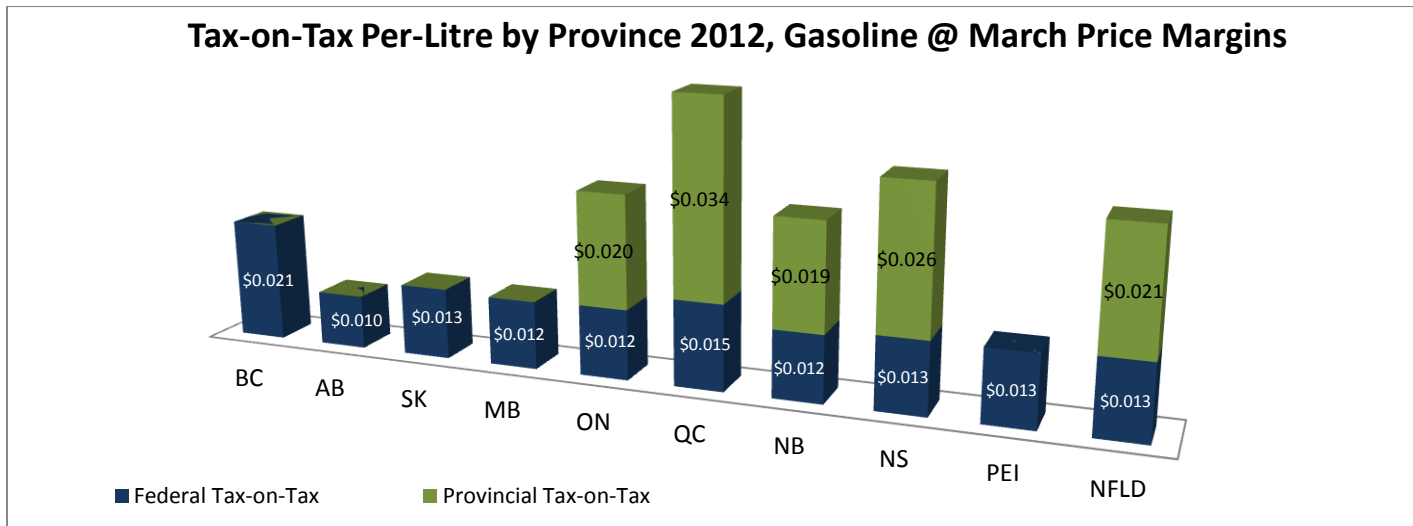


Tax-on-tax, gasoline

2012-Gasoline @ March Price Margins	Per Litre Tax-on-Tax			Total Tax-on-Tax Collected		
	Provincial HST/QST (1)	Federal HST/GST	Total	Provincial HST/QST	Federal HST/GST	Total
British Columbia	-	\$0.021	\$0.021	-	\$100,378,643	\$100,378,643
Alberta	-	\$0.010	\$0.010	-	\$51,403,550	\$51,403,550
Saskatchewan	-	\$0.013	\$0.013	-	\$16,951,213	\$16,951,213
Manitoba	-	\$0.012	\$0.012	-	\$17,067,720	\$17,067,720
Ontario	\$0.020	\$0.012	\$0.032	\$316,868,337	\$198,042,710	\$514,911,047
Quebec	\$0.034	\$0.015	\$0.050	\$284,993,435	\$124,876,517	\$409,869,952
New Brunswick	\$0.019	\$0.012	\$0.031	\$20,909,298	\$13,068,311	\$33,977,609
Nova Scotia	\$0.026	\$0.013	\$0.038	\$30,931,908	\$15,465,954	\$46,397,862
Prince Edward Island	-	\$0.013	\$0.013	-	\$2,561,436	\$2,561,436
Newfoundland & L.	\$0.021	\$0.013	\$0.034	\$13,887,039	\$8,679,399	\$22,566,438
Canada (average)	\$0.012	\$0.013	\$0.025	\$667,590,016	\$548,495,453	\$1,216,085,469 (2)

(1) QST is not yet an entirely harmonized tax and is applied to the combined market price and GST and is therefore a triple-tax. It is scheduled to be fully harmonized in 2013 with the GST removed from the tax base.

(2) Does not include revenue from diesel fuel



Tax-on-tax, diesel fuel & combined

2012-Diesel Fuel @ March Price Margins	Per Litre Tax-on-Tax			Total Tax-on-Tax Collected		
	Provincial HST/QST (1)	Federal HST/GST	Total	Provincial HST/QST	Federal HST/GST	Total
British Columbia	\$0.00	\$0.02	\$0.02	\$0	\$34,629,617	\$34,629,617
Alberta	\$0.00	\$0.01	\$0.01	\$0	\$23,592,400	\$23,592,400
Saskatchewan	\$0.00	\$0.01	\$0.01	\$0	\$11,701,644	\$11,701,644
Manitoba	\$0.00	\$0.01	\$0.01	\$0	\$7,064,604	\$7,064,604
Ontario	\$0.01	\$0.02	\$0.04	\$73,470,116	\$119,388,938	\$192,859,054
Quebec	\$0.03	\$0.04	\$0.07	\$85,454,173	\$121,186,816	\$206,640,989
New Brunswick	\$0.01	\$0.02	\$0.04	\$6,733,690	\$10,942,246	\$17,675,935
Nova Scotia	\$0.02	\$0.03	\$0.05	\$8,274,513	\$12,411,770	\$20,686,283
Prince Edward Island	\$0.00	\$0.01	\$0.01	\$0	\$544,639	\$544,639
Newfoundland & L.	\$0.02	\$0.03	\$0.04	\$4,535,354	\$7,369,951	\$11,905,305
Canada (average)	\$0.01	\$0.02	\$0.03	\$178,467,846	\$348,832,624	\$527,300,470

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(2) Does not include revenue from diesel fuel

2012-Combined Gasoline & Diesel Fuel @ March Price Margins	Per Litre Tax-on-Tax			Total Tax-on-Tax Collected		
	Provincial HST/QST (1)	Federal HST/GST	Total	Provincial HST/QST	Federal HST/GST	Total
British Columbia	-	\$0.04	\$0.04	-	\$135,008,259.24	\$135,008,259.24
Alberta	-	\$0.02	\$0.02	-	\$74,995,950.00	\$74,995,950.00
Saskatchewan	-	\$0.02	\$0.02	-	\$28,652,856.50	\$28,652,856.50
Manitoba	-	\$0.02	\$0.02	-	\$24,132,324.00	\$24,132,324.00
Ontario	\$0.03	\$0.04	\$0.07	\$390,338,452.56	\$317,431,648.69	\$707,770,101.25
Quebec	\$0.06	\$0.06	\$0.12	\$370,447,607.75	\$246,063,332.91	\$616,510,940.65
New Brunswick	\$0.03	\$0.03	\$0.07	\$27,642,987.52	\$24,010,556.80	\$51,653,544.32
Nova Scotia	\$0.05	\$0.04	\$0.09	\$39,206,421.00	\$27,877,723.50	\$67,084,144.50
Prince Edward Island	-	\$0.02	\$0.02	-	\$3,106,075.28	\$3,106,075.28
Newfoundland & L.	\$0.04	\$0.04	\$0.08	\$18,422,393.20	\$16,049,350.15	\$34,471,743.35
Canada (average)	\$0.02	\$0.03	\$0.05	\$846,057,862.03	\$897,328,077.07	\$1,743,385,939.09

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(2) Does not include revenue from diesel fuel

Projected federal and provincial revenue from gasoline and diesel fuel taxes

2012-Gasoline @ March Price Margins	Net Sale of taxable road-use Gasoline (2010, litres)	Provincial Taxes Collected (in millions)					Federal Taxes Collected (in millions)			Combined (in millions)
		Consumption	Carbon (1)	Net Additional	HST/QST (2)	Subtotal	Excise	GST/HST	Subtotal	Total
British Columbia	4,760,666,000	\$83.31	\$317.54	\$1,130.66	-	\$1,531.51	\$476.07	\$326.99	\$803.05	\$2,334.56
Alberta	5,410,900,000	\$486.98	-	-	-	\$486.98	\$541.09	\$293.00	\$834.09	\$1,321.07
Saskatchewan	1,356,097,000	\$203.41	-	-	-	\$203.41	\$135.61	\$78.38	\$213.99	\$417.41
Manitoba	1,422,310,000	\$199.12	-	-	-	\$199.12	\$142.23	\$80.93	\$223.16	\$422.28
Ontario	16,035,847,000	\$2,357.27	-	-	\$1,486.84	\$3,844.11	\$1,603.58	\$929.28	\$2,532.86	\$6,376.98
Quebec	8,269,968,000	\$1,422.43	-	\$248.10	\$1,002.29	\$2,672.82	\$827.00	\$502.40	\$1,329.40	\$4,002.22
New Brunswick	1,107,484,000	\$150.62	-	-	\$104.19	\$254.81	\$110.75	\$65.12	\$175.87	\$430.68
Nova Scotia	1,213,016,000	\$188.02	-	-	\$144.83	\$332.85	\$121.30	\$72.42	\$193.72	\$526.57
Prince Edward Island	202,006,000	\$31.03	-	-	-	\$31.03	\$20.20	\$12.23	\$32.43	\$63.46
Newfoundland & L.	655,049,000	\$108.08	-	-	\$64.25	\$172.33	\$65.50	\$40.15	\$105.66	\$277.99
Canada (average)	40,433,343,000	\$5,230.28	\$317.54	\$1,378.76	\$1,800.12	\$9,728.98	\$4,043.33	\$2,400.90	\$6,444.23	\$16,173.21

(1) Calculated at July 1, 2012 rates

(2) QST is not an entirely harmonized tax and is applied to the combined market price and GST. It is scheduled to be fully harmonized in 2013 with the GST removed from the tax base.

2012-Diesel @ March Price Margins	Net Sale of taxable road-use Diesel Oil (2010, litres)	Provincial Taxes Collected (in millions \$)					Federal Taxes Collected (in millions \$)			Combined (in millions \$)
		Consumption	Carbon (1)	Net Additional	HST/QST (2)	Subtotal	Excise	GST/HST	Subtotal	Total
British Columbia	1,838,578,000	\$41.37	\$141.02	\$436.66	-	\$619.05	\$73.54	\$130.79	\$204.33	\$823.38
Alberta	3,629,600,000	\$326.66	-	-	-	\$326.66	\$145.18	\$201.62	\$346.81	\$673.47
Saskatchewan	1,231,752,000	\$184.76	-	-	-	\$184.76	\$49.27	\$70.64	\$119.91	\$304.67
Manitoba	784,956,000	\$109.89	-	-	-	\$109.89	\$31.40	\$45.92	\$77.32	\$187.21
Ontario	4,911,104,000	\$721.93	-	-	\$459.29	\$1,181.22	\$196.44	\$287.05	\$483.50	\$1,664.72
Quebec	2,953,111,000	\$507.94	-	\$88.59	\$280.55	\$877.07	\$118.12	\$184.86	\$302.99	\$1,180.06
New Brunswick	478,245,000	\$65.04	-	-	\$45.11	\$110.15	\$19.13	\$28.19	\$47.32	\$157.47
Nova Scotia	424,334,000	\$65.77	-	-	\$50.67	\$116.44	\$16.97	\$25.33	\$42.31	\$158.74
Prince Edward Island	45,768,000	\$9.06	-	-	-	\$9.06	\$1.83	\$2.85	\$4.68	\$13.74
Newfoundland & L.	276,546,000	\$45.63	-	-	\$28.03	\$73.66	\$11.06	\$17.52	\$28.58	\$102.24
Canada (average)	16,573,994,000	\$2,078.06	\$141.02	\$525.26	\$863.64	\$3,607.97	\$662.96	\$994.79	\$1,657.75	\$5,265.72

(1) Calculated at July 1, 2012 rates

(2) QST is not an entirely harmonized tax and is applied to the combined market price and GST. It is scheduled to be fully harmonized in 2013 with the GST removed from the tax base.

Tax bill per fill-up

2012-Gasoline @ March Price Margins	After-Tax Pump Price	Per Fill-Up (3)								
		Provincial					Federal			Combined
		Consumption	Carbon (1)	Net Additional	HST/QST (2)	Total	Excise	GST/HST	Total	Total
British Columbia	\$1.442	\$1.120	\$4.269	\$15.200	-	\$20.589	\$6.400	\$4.40	\$10.796	\$31.385
Alberta	\$1.137	\$5.760	-	-	-	\$5.760	\$6.400	\$3.47	\$9.866	\$15.626
Saskatchewan	\$1.214	\$9.600	-	-	-	\$9.600	\$6.400	\$3.70	\$10.099	\$19.699
Manitoba	\$1.195	\$8.960	-	-	-	\$8.960	\$6.400	\$3.64	\$10.042	\$19.002
Ontario	\$1.310	\$9.408	-	-	\$5.934	\$15.342	\$6.400	\$3.71	\$10.109	\$25.451
Quebec	\$1.397	\$11.008	-	\$1.920	\$7.757	\$20.685	\$6.400	\$3.89	\$10.288	\$30.973
New Brunswick	\$1.329	\$8.704	-	-	\$6.021	\$14.725	\$6.400	\$3.76	\$10.163	\$24.888
Nova Scotia	\$1.373	\$9.920	-	-	\$7.642	\$17.562	\$6.400	\$3.82	\$10.221	\$27.782
Prince Edward Island	\$1.271	\$9.830	-	-	-	\$9.830	\$6.400	\$3.87	\$10.274	\$20.104
Newfoundland & L.	\$1.385	\$10.560	-	-	\$6.277	\$16.837	\$6.400	\$3.92	\$10.323	\$27.160
Canada (average)	\$1.305	\$10.626	-	-	\$2.587	\$13.213	\$6.400	\$3.82	\$10.218	\$23.431

(1) Calculated at July 1, 2012 rates

(2) QST is not an entirely harmonized tax and is applied to the combined market price and GST. It is scheduled to be fully harmonized in 2013 with the GST removed from the tax base.

(3) Estimate based on 64 litre tank

Tax bill per family, annually

2012-Gasoline @ March Price Margins	After-Tax Pump Price	Two-Car Family Per Year (3)								
		Provincial					Federal			Combined
		Consumption	Carbon (1)	Net Additional	HST/QST (2)	Total	Excise	GST/HST	Total	Total
British Columbia	\$1.442	\$56.70	\$216.11	\$769.50	-	\$1,042.31	\$324.00	\$222.54	\$546.54	\$1,588.85
Alberta	\$1.137	\$291.60	-	-	-	\$291.60	\$324.00	\$175.45	\$499.45	\$791.05
Saskatchewan	\$1.214	\$486.00	-	-	-	\$486.00	\$324.00	\$187.27	\$511.27	\$997.27
Manitoba	\$1.195	\$453.60	-	-	-	\$453.60	\$324.00	\$184.36	\$508.36	\$961.96
Ontario	\$1.310	\$476.28	-	-	\$300.41	\$776.69	\$324.00	\$187.76	\$511.76	\$1,288.45
Quebec	\$1.397	\$557.28	-	\$97.20	\$392.68	\$1,047.16	\$324.00	\$196.83	\$520.83	\$1,567.99
New Brunswick	\$1.329	\$440.64	-	-	\$304.82	\$745.46	\$324.00	\$190.51	\$514.51	\$1,259.97
Nova Scotia	\$1.373	\$502.20	-	-	\$386.86	\$889.06	\$324.00	\$193.43	\$517.43	\$1,406.48
Prince Edward Island	\$1.271	\$497.66	-	-	-	\$497.66	\$324.00	\$196.12	\$520.12	\$1,017.78
Newfoundland & L.	\$1.385	\$534.60	-	-	\$317.78	\$852.38	\$324.00	\$198.61	\$522.61	\$1,374.99
Canada (average)	\$1.305	\$537.94	-	-	\$170.25	\$708.19	\$324.00	\$193.29	\$517.29	\$1,225.48

(1) Calculated at July 1, 2012 rates

(2) QST is not an entirely harmonized tax and is applied to the combined market price and GST. It is scheduled to be fully harmonized in 2013 with the GST removed from the tax base.

(3) Estimate based on a fuel efficiency of 0.09 litres per 100/km, driving 18,000 km/year and two cars.

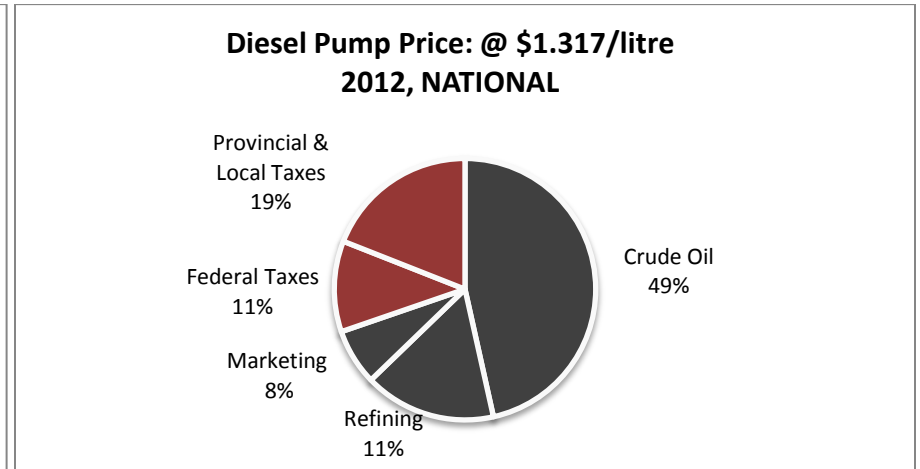
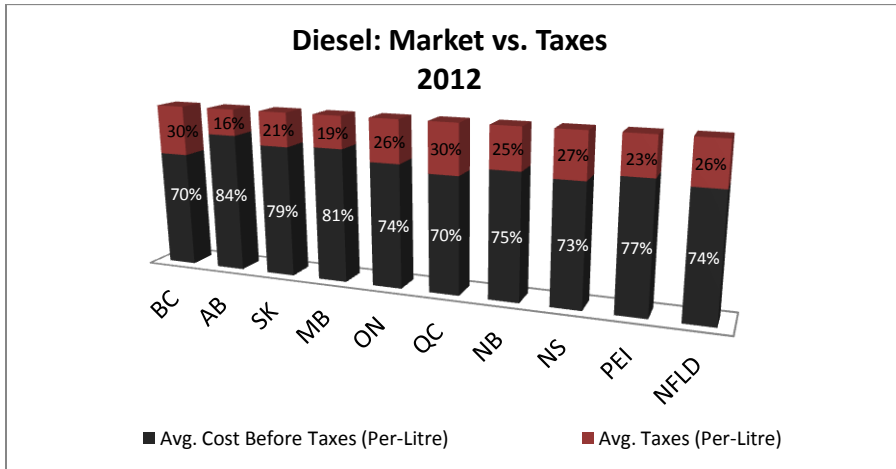
National and provincial diesel fuel tax breakdown

2012-Diesel @ March Price Margins	Pre-Tax Market Price	Provincial Taxes					Federal Taxes			Per/Litre Tax Summary				
		Consumption (1)	Carbon (2)	Net Additional	HST/QST (3)	HST/QST litre	Excise	HST/GST	HST/GST litre	Gas Taxes	Sales Taxes	Total Tax Bill	Tax Portion	Final Pump Price
British Columbia	\$1.046	\$0.023	\$0.077	\$0.238	-	-	\$0.040	5%	\$0.071	\$0.377	\$0.071	\$0.448	30.0%	\$1.494
Alberta	\$0.981	\$0.090			-	-	\$0.040	5%	\$0.056	\$0.130	\$0.056	\$0.186	15.9%	\$1.167
Saskatchewan	\$0.957	\$0.150			-	-	\$0.040	5%	\$0.057	\$0.190	\$0.057	\$0.247	20.5%	\$1.204
Manitoba	\$0.990	\$0.140			-	-	\$0.040	5%	\$0.059	\$0.180	\$0.059	\$0.239	19.4%	\$1.229
Ontario	\$0.982	\$0.147			8%	\$0.093	\$0.040	5%	\$0.058	\$0.187	\$0.151	\$0.338	25.6%	\$1.320
Quebec	\$1.010	\$0.172		\$0.030	9.5%		\$0.040	5%	\$0.063	\$0.242	\$0.063	\$0.305	23.2%	\$1.315
New Brunswick	\$1.003	\$0.136			8%	\$0.094	\$0.040	5%	\$0.059	\$0.176	\$0.153	\$0.329	24.7%	\$1.332
Nova Scotia	\$0.999	\$0.155			10%	\$0.119	\$0.040	5%	\$0.060	\$0.195	\$0.179	\$0.374	27.2%	\$1.373
Prince Edward	\$1.008	\$0.198			-	-	\$0.040	5%	\$0.062	\$0.238	\$0.062	\$0.300	23.0%	\$1.308
Newfoundland & L.	\$1.062	\$0.165			8%	\$0.098	\$0.040	5%	\$0.063	\$0.205	\$0.161	\$0.366	25.7%	\$1.428
Canada (average)	\$1.004	\$0.172	-	-	3%	\$0.040	\$0.040	5%	\$0.061	\$0.212	\$0.101	\$0.313	23.5%	\$1.317

(1) Canadian (average) 'Consumption' includes 'carbon' and 'net additional' taxes

(2) Calculated at July 1, 2012 rates

(3) QST is not an entirely harmonized tax and is applied to the combined market price and GST. It is scheduled to be fully harmonized in 2013 with the GST removed from the tax base.



Annual national gasoline and diesel fuel sales

Annual National Consumption (millions of litres) ⁽¹⁾	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Gasoline	36.4	36.6	37.9	38.4	38.9	38.5	38.7	39.6	39.1	39.7	40.6
Diesel	13.2	13.3	13.7	14.7	15.7	16.2	16.6	17.1	16.6	16.2	16.7
Combined	49.6	49.9	51.7	53.1	54.6	54.7	55.3	56.8	55.7	55.9	57.3

(1) Includes the territories. Other national sales figures in this report do not.

Notes

- Input costs and gas taxes use figures for major city centers to calculate province-wide figures. In cases where the city has additional gas taxes (such as Vancouver and Montreal), province-wide figures will be lower than represented, while there will be little variance in provinces without city-specific taxes.
- Family cost estimates are based on assumptions of a fuel efficiency of 0.09 litres per 100/km, driving 18,000 km/year and two cars.
- Per fill-up estimates are based on a 64 litre tank.

Sources

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