

17th Annual Gas Tax Honesty Reports

Canadian Taxpayers Federation

May 14th, 2015

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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 taxpayers organization. Today, the CTF has 84,000 supporters nation-wide

The CTF maintains a federal office in Ottawa and regional offices in British Columbia, Alberta, Prairie (SK and MB), Ontario 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 2014 the CTF raised \$4.2 million on the strength of 23,526 donations. Donations to the CTF are not deductible as a charitable contribution.

Fact Summary

- Vancouver has the highest gas taxes, and Montreal has the second highest
- Alberta continues to have the lowest gas taxes and the lowest gas prices.
- Across Canada taxes make up 34% of the pump price for gasoline and 27% diesel.
- The \$0.015/litre tax increase from 1995 for use in “deficit elimination” will cost Canadians an extra \$653 million in 2015, and will have cost Canadians \$12 billion since 1995.
- Federal and Provincial governments collected \$22.4 billion in fuel taxes in 2015, \$16.7 billion from gas taxes, and \$5.7 billion from diesel taxes.
- There is a strong correlation between gas taxes and gas prices. Before-tax prices of gasoline are fairly consistent across Canada. Taxes are why some provinces and cities pay a lot more to fill-up more than others.
- The federal and provincial tax-on-tax on gasoline will cost an extra 3 cents per litre, allowing governments to rake in an additional \$1.3 billion in revenue.
 - For diesel, consumers are paying an extra 2 cents per litre, for an additional \$363 million in government revenue.
 - In total, governments will collect an additional \$1.5 billion in tax-on-tax revenue.
- Each time Canadians fill their tank (64 litres) they pay \$23.47 in taxes, \$1.82 of 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.

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 excise taxes by \$0.05/litre and follow through on the Conservative election promise to 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

The Canadian Taxpayers Federation (CTF) has long been an advocate of honesty in gas taxes: that taxes collected from the purchase of gasoline and diesel are used *exclusively* for the building and maintaining of roadway infrastructure.

When the CTF launched its first Gas Tax Honesty Campaign in May 1998, taxpayers were being kicked to the curb by governments overtaxing their consumption and under-spending on their roads. The federal revenue collected through combined excise and sales taxes far surpassed the amount spent building and repairing roads, as the government of the day funnelled gas tax dollars into pet projects as it saw fit. Since then, enormous progress has been made, as governments – beginning with the Martin Liberals and accelerating under the Harper Conservatives – 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. This lack of transparency – while perhaps not intentional – prevents taxpayers from seeing how much of what they pay to government at the pump, is actually spent on roadways. It is for this reason among others that 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. The federal government has come a long way, but it is not there yet. Passing the *Gas Tax Accountability Act* would bring drivers to the end of a very long, tiresome drive.

Gas Tax Ranking

Vancouver has the highest gas prices and the highest taxes on gas, unsurprisingly Alberta still has with the lowest taxes on gas and the lowest gas prices. This is despite raising their per litre excise tax from 9 cents to 13. However now the tax rate is Alberta is only 1 cent less than it is in Manitoba. New Brunswick also raised its excise tax. Increase from 13.6 cents/L to 15.5 cents/L moved New Brunswick from 10th place in the rankings to 7th.

Gas Price Ranking					
Province/City	Pump Price (\$/L)	Tax Bill (\$/L)	Tax Portion	Highest Gas Taxes	Highest Pump
Vancouver	\$1.25	\$0.48	39%	1	1
Montreal	\$1.20	\$0.47	39%	2	2
Quebec outside of Montreal	\$1.12	\$0.44	39%	3	5
Victoria	\$1.18	\$0.40	34%	4	3
Nova Scotia	\$1.11	\$0.40	36%	5	6
Newfoundland	\$1.13	\$0.39	35%	6	4
New Brunswick	\$1.08	\$0.38	35%	7	8
Ontario	\$1.05	\$0.37	35%	8	10
BC outside of Vancouver and Victoria	\$1.09	\$0.36	33%	9	7
PEI	\$1.07	\$0.36	34%	10	9
Saskatchewan	\$0.96	\$0.30	31%	11	11
Manitoba	\$0.93	\$0.28	30%	12	13
Alberta	\$0.93	\$0.27	29%	13	12

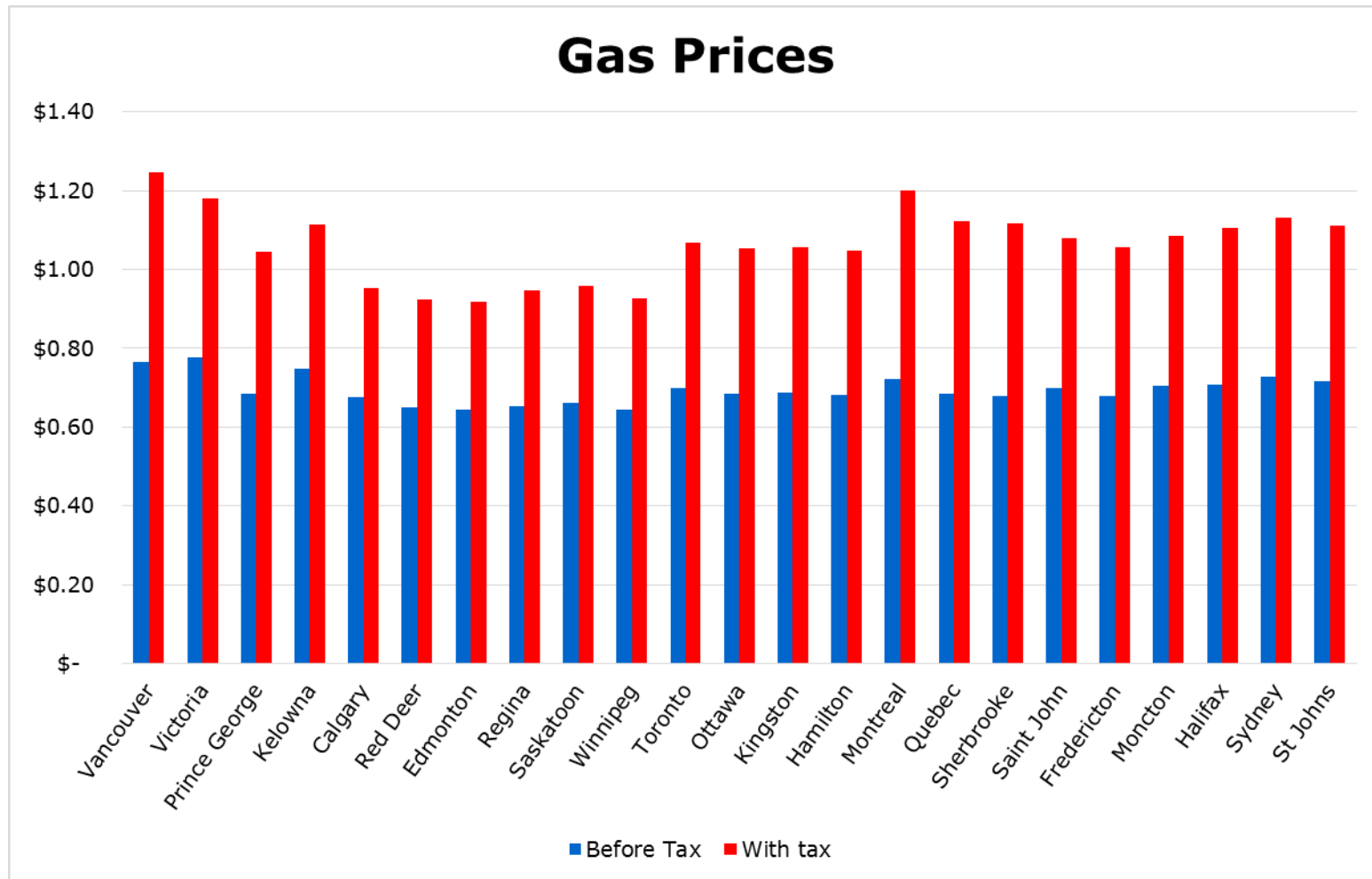
Tax and Pump Price Relationship

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. Across the country 53 percent of the price difference between cities is because of taxes.

The effect of taxes on price varies considerably from a 96% effect on the difference in PEI to 18% in Victoria.

The effect of taxes don't just mean paying more for gas like in BC, and Quebec, but also paying much less as happens in Saskatchewan Manitoba and Alberta. In Alberta lower taxes account for 71% of the difference from the Canadian average. ⁱ

Gas Price Difference from Canadian Average		
Province/City	Difference From Average (\$/L)	Percent Taxes Account For
Average	\$0.00	53%
Vancouver	\$0.09	61%
Montreal	\$0.09	84%
Quebec outside of Montreal	\$0.05	83%
Victoria	\$0.02	18%
Nova Scotia	\$0.01	69%
Newfoundland	\$0.01	21%
Ontario	-\$0.02	46%
BC outside of Vancouver and Victoria	-\$0.02	49%
PEI	-\$0.02	96%
New Brunswick	-\$0.01	64%
Saskatchewan	-\$0.09	68%
Manitoba	-\$0.10	64%
Alberta	-\$0.11	71%



The Best and the Worst

The Best – The three provinces with the lowest taxes and the lowest gas prices are Alberta, Manitoba and Saskatchewan. They all have relatively low excise tax rates and don't charge sales taxes on gas sales.

The Worst – British Columbia and Quebec have both the highest and most complex gas taxes.

BC has an excise tax of 6.75 cents/L but it also charges a carbon tax of 6.75 cents per litre. If you live in the Vancouver area you pay an additional excise tax of 1.75 cents, in the rest of BC it's another 7.75 cents. There are also transit taxes in the Vancouver and Victoria areas. The TransLink gas tax is 17 cents per litre in Vancouver and the BC Transit gas tax is 3.5 cents/L in Victoria. Add GST and you have five different taxes on gas in Vancouver and Victoria.

Quebec is even more complicated. They only have one excise tax but the rate is different depending on where you live. The regular excise tax rate is 19.2 cents/L. However if you live in a "Peripheral Region" the rate is reduced by its 4.65 cents/L, in a "Specific Region" it's reduced by 2.3 cents/L and five other rates depending on how close to a "Peripheral Region" or "Specific Region" the gas station is. However in the big cities of Quebec like Montreal the excise tax is 19.2 cents/L, and in Montreal you also have to pay a 3 cents/L transit tax.

Highest and Lowest Taxes (\$/L)								
Province/City	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise Tax	Second Provincial Excise Tax	Transit Tax	Carbon Tax	Total Tax
Montreal	\$0.05	\$0.10	\$0.09	\$0.19	\$0.00	\$0.03	\$0.00	\$0.47
Vancouver	\$0.06	\$0.10	\$0.00	\$0.07	\$0.02	\$0.17	\$0.07	\$0.48
Victoria	\$0.06	\$0.10	\$0.00	\$0.07	\$0.08	\$0.04	\$0.07	\$0.40
Alberta	\$0.04	\$0.10	\$0.00	\$0.13	\$0.00	\$0.00	\$0.00	\$0.27
Manitoba	\$0.04	\$0.10	\$0.00	\$0.14	\$0.00	\$0.00	\$0.00	\$0.28
Saskatchewan	\$0.05	\$0.10	\$0.00	\$0.15	\$0.00	\$0.00	\$0.00	\$0.30

“Temporary” Deficit Elimination Gas Tax

In 1995, a \$0.015/litre increase in the gas excise tax was introduced. It was supposed to be a “deficit elimination measure.” As this “measure” was tied to the federal deficit, taxpayers had every right to expect its abolition when the budget was balanced. However when the deficit disappeared in 1997 the Deficit Elimination Tax didn’t.

After years of deficits Budget 2015-16 predicts a \$1.4 billion surplus so it’s again time to end this “temporary” tax.

However as Milton Friedman once said, “There is nothing so permanent as a temporary government program.”

The “temporary” Deficit Elimination Gas Tax has cost Canadians \$12.9 billion. Last year alone it cost \$637 million. It will cost Canadian drivers another \$653 million this year.

With the budget balanced, and Canadians have a right to see the “deficit elimination measure” of the gas tax repealed.

Year	"Temporary" Tax
1995	\$502,399,590
1996	\$508,089,690
1997	\$522,443,445
1998	\$529,664,775
1999	\$543,292,365
2000	\$545,630,070
2001	\$548,288,340
2002	\$569,244,000
2003	\$576,324,120
2004	\$583,676,280
2005	\$577,264,860
2006	\$579,809,325
2007	\$594,527,730
2008	\$587,228,400
2009	\$595,626,915
2010	\$601,516,875
2011	\$606,183,150
2012	\$606,661,545
2013	\$621,744,480
2014	\$637,202,410
2015	\$653,044,658
Total	\$12,089,863,022

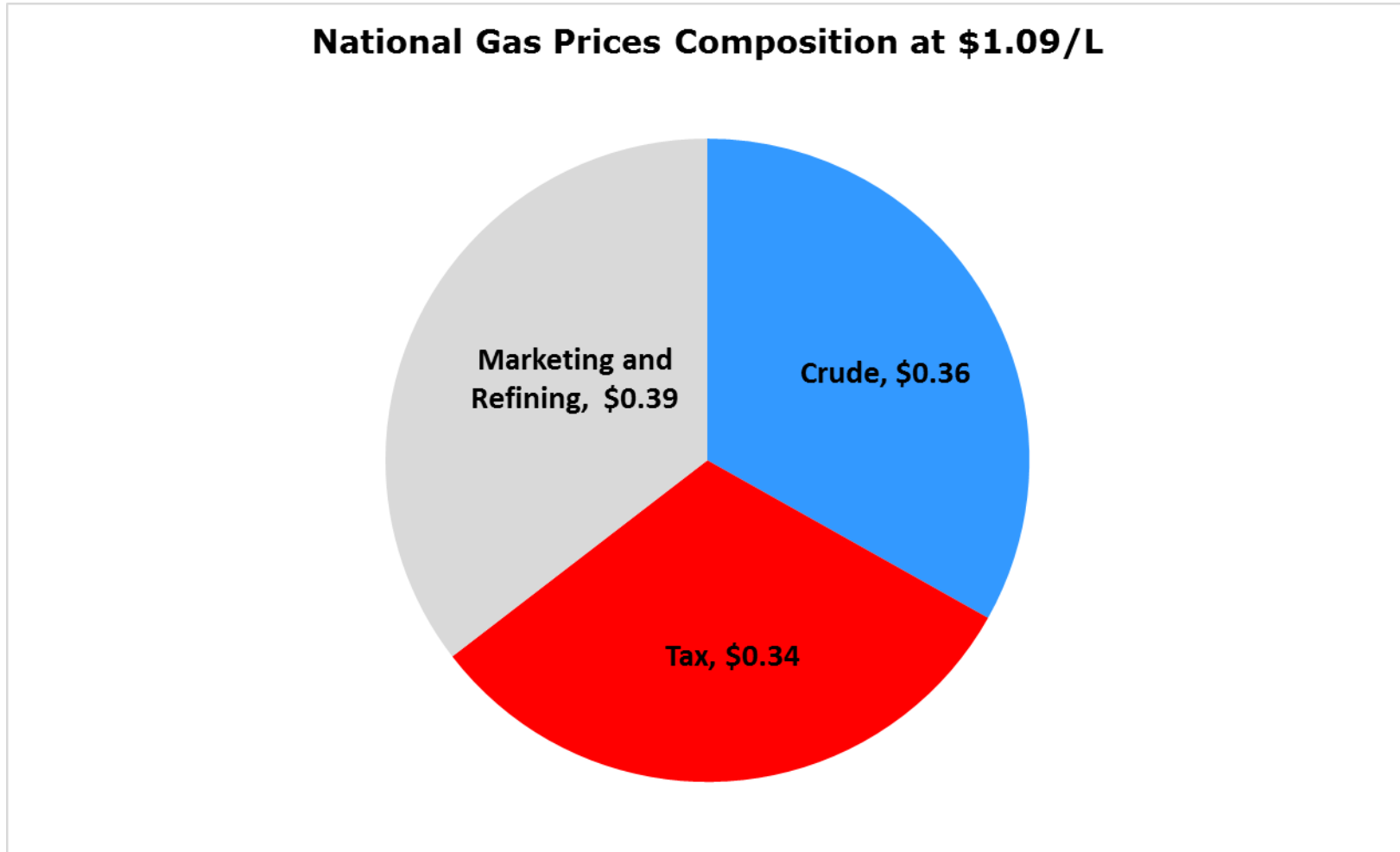
Charging Tax-on-Tax

Canadians are being charged tax on tax at the pump through sales taxes. The government applies the GST or HST to the full pump price, after the federal and provincial per-litre taxes. This means that in addition to the actual market value of gasoline, government taxes-the-tax added onto its price. In 2015, federal and provincial governments will collect \$1.5 billion in GST on gasoline and diesel sales just from the tax-on-tax.

Gas Tax-On-Tax					
Province/City	Tax-On-Tax Per Litre		Tax-on-Tax Collected		
	Federal	Provincial	Federal	Provincial	Total
Newfoundland	\$0.01	\$0.02	\$9,381,140	\$15,009,823	\$24,390,963
PEI	\$0.01	\$0.02	\$2,192,060	\$3,945,708	\$6,137,768
Nova Scotia	\$0.01	\$0.03	\$14,759,572	\$29,519,144	\$44,278,716
New Brunswick	\$0.01	\$0.02	\$14,077,458	\$22,523,933	\$36,601,391
Quebec outside of Montreal	\$0.01	\$0.03	\$61,523,155	\$116,893,994	\$178,417,149
Montreal	\$0.02	\$0.03	\$70,068,900	\$133,130,911	\$203,199,811
Ontario	\$0.01	\$0.02	\$228,800,320	\$366,080,512	\$594,880,832
Manitoba	\$0.01	\$0.00	\$19,852,008	\$0	\$19,852,008
Saskatchewan	\$0.01	\$0.00	\$25,032,106	\$0	\$25,032,106
Alberta	\$0.01	\$0.00	\$76,785,378	\$0	\$76,785,378
BC outside of Vancouver and Victoria	\$0.02	\$0.00	\$25,002,780	\$0	\$25,002,780
Vancouver	\$0.02	\$0.00	\$47,297,833	\$0	\$47,297,833
Victoria	\$0.02	\$0.00	\$5,583,847	\$0	\$5,583,847
Canada	\$0.01	\$0.02	\$600,356,556	\$687,104,024	\$1,287,460,581

Diesel Tax-On-Tax					
Province/City	Tax-On-Tax Per Litre		Tax-on-Tax Collected		
	Federal	Provincial	Federal	Provincial	Total
Newfoundland	\$0.01	\$0.02	\$4,385,954	\$7,017,526	\$11,403,480
PEI	\$0.01	\$0.02	\$536,088	\$964,958	\$1,501,045
Nova Scotia	\$0.01	\$0.02	\$4,167,284	\$8,334,567	\$12,501,851
New Brunswick	\$0.01	\$0.02	\$3,553,974	\$5,686,359	\$9,240,333
Quebec outside of Montreal	\$0.01	\$0.02	\$15,766,092	\$29,955,574	\$45,721,666
Montreal	\$0.01	\$0.02	\$16,283,124	\$30,937,936	\$47,221,060
Ontario	\$0.01	\$0.01	\$49,737,990	\$79,580,784	\$129,318,774
Manitoba	\$0.01	\$0.00	\$7,300,161	\$0	\$7,300,161
Saskatchewan	\$0.01	\$0.00	\$12,011,568	\$0	\$12,011,568
Alberta	\$0.01	\$0.00	\$38,440,985	\$0	\$38,440,985
BC outside of Vancouver and Victoria	\$0.01	\$0.00	\$15,152,875	\$0	\$15,152,875
Vancouver	\$0.02	\$0.00	\$30,604,270	\$0	\$30,604,270
Victoria	\$0.01	\$0.00	\$3,472,694	\$0	\$3,472,694
Canada	\$0.01	\$0.01	\$201,413,058	\$162,477,705	\$363,890,763

Gas and Diesel Tax-On-Tax			
Province/City	Tax-on-Tax Collected		
	Federal	Provincial	Total
Newfoundland	\$13,767,094	\$22,027,350	\$35,794,443
PEI	\$2,728,148	\$4,910,666	\$7,638,813
Nova Scotia	\$18,926,856	\$37,853,711	\$56,780,567
New Brunswick	\$17,631,432	\$28,210,291	\$45,841,724
Quebec outside of Montreal	\$77,289,246	\$146,849,568	\$224,138,815
Montreal	\$86,352,025	\$164,068,847	\$250,420,871
Ontario	\$278,538,310	\$445,661,296	\$724,199,606
Manitoba	\$27,152,169	\$0	\$27,152,169
Saskatchewan	\$37,043,674	\$0	\$37,043,674
Alberta	\$115,226,363	\$0	\$115,226,363
BC outside of Vancouver and Victoria	\$40,155,654	\$0	\$40,155,654
Vancouver	\$77,902,103	\$0	\$77,902,103
Victoria	\$9,056,541	\$0	\$9,056,541
Canada	\$801,769,615	\$685,425,771	\$1,487,195,385



Based on Canada Average from Kent Marketing Services Limited's Unleaded Margin data for April 2015.

<http://kentreports.com/wpps.aspx>

Gasoline Price Breakdown (\$/L)												
Province/City	Crude Cost	Refining and Marketing	Provincial Per Litre Taxes	Provincial Sales Tax	Federal Per Excise Tax	Federal Sales Tax	Tax-On-Tax	Total Tax	Tax Portion	Before Tax Price	Pump Price	
Newfoundland	\$0.47	\$0.26	\$0.1650	\$0.08	\$0.10	\$0.05	\$0.03	\$0.39	35%	\$0.73	\$1.13	
PEI	\$0.47	\$0.23	\$0.1310	\$0.08	\$0.10	\$0.05	\$0.03	\$0.36	34%	\$0.71	\$1.07	
Nova Scotia	\$0.47	\$0.24	\$0.1550	\$0.10	\$0.10	\$0.05	\$0.04	\$0.40	36%	\$0.71	\$1.11	
New Brunswick	\$0.47	\$0.23	\$0.1550	\$0.08	\$0.10	\$0.05	\$0.03	\$0.38	35%	\$0.70	\$1.08	
Quebec outside of Montreal	\$0.47	\$0.22	\$0.1920	\$0.09	\$0.10	\$0.05	\$0.04	\$0.44	39%	\$0.69	\$1.12	
Montreal	\$0.47	\$0.25	\$0.2220	\$0.10	\$0.10	\$0.05	\$0.05	\$0.47	39%	\$0.72	\$1.20	
Ontario	\$0.34	\$0.34	\$0.1470	\$0.07	\$0.10	\$0.05	\$0.03	\$0.37	35%	\$0.68	\$1.05	
Manitoba	\$0.28	\$0.37	\$0.1400	\$0.00	\$0.10	\$0.04	\$0.01	\$0.28	30%	\$0.65	\$0.93	
Saskatchewan	\$0.28	\$0.39	\$0.1500	\$0.00	\$0.10	\$0.05	\$0.01	\$0.30	31%	\$0.66	\$0.96	
Alberta	\$0.28	\$0.38	\$0.1300	\$0.00	\$0.10	\$0.04	\$0.01	\$0.27	29%	\$0.66	\$0.93	
BC outside of Vancouver and Victoria	\$0.28	\$0.45	\$0.2117	\$0.00	\$0.10	\$0.05	\$0.02	\$0.36	33%	\$0.73	\$1.09	
Vancouver	\$0.28	\$0.49	\$0.3217	\$0.00	\$0.10	\$0.06	\$0.02	\$0.48	39%	\$0.77	\$1.25	
Victoria	\$0.28	\$0.50	\$0.2467	\$0.00	\$0.10	\$0.06	\$0.02	\$0.40	34%	\$0.78	\$1.18	
Canada	\$0.36	\$0.34	\$0.1644	\$0.05	\$0.10	\$0.05	\$0.03	\$0.37	34%	\$0.71	\$1.09	

Based on data from Kent Marketing Services Limited’s April 2015 reports. <http://kentreports.com/wpps.aspx>
 For further information on methods see the research notes on page 53.

Diesel Price Breakdown (\$/L)											
Province/City	Crude Cost	Refining and Marketing	Provincial Per Litre Taxes	Provincial Sales Tax	Federal Per Excise Tax	Federal Sales Tax	Tax-On-Tax	Total Tax	Tax Portion	Before Tax Price	Pump Price
Newfoundland	\$0.47	\$0.34	\$0.1650	\$0.08	\$0.04	\$0.05	\$0.03	\$0.34	29%	\$0.81	\$1.15
PEI	\$0.47	\$0.31	\$0.2020	\$0.09	\$0.04	\$0.05	\$0.03	\$0.39	33%	\$0.78	\$1.17
Nova Scotia	\$0.47	\$0.26	\$0.1540	\$0.09	\$0.04	\$0.05	\$0.03	\$0.33	31%	\$0.74	\$1.07
New Brunswick	\$0.47	\$0.26	\$0.2150	\$0.08	\$0.04	\$0.05	\$0.03	\$0.38	34%	\$0.73	\$1.12
Quebec outside of Montreal	\$0.47	\$0.33	\$0.2020	\$0.10	\$0.04	\$0.05	\$0.04	\$0.39	33%	\$0.80	\$1.19
Montreal	\$0.47	\$0.32	\$0.2020	\$0.10	\$0.04	\$0.05	\$0.04	\$0.39	33%	\$0.79	\$1.19
Ontario	\$0.34	\$0.47	\$0.1430	\$0.08	\$0.04	\$0.05	\$0.02	\$0.31	28%	\$0.81	\$1.12
Manitoba	\$0.28	\$0.48	\$0.1400	\$0.00	\$0.04	\$0.05	\$0.01	\$0.23	23%	\$0.75	\$0.98
Saskatchewan	\$0.28	\$0.48	\$0.1500	\$0.00	\$0.04	\$0.05	\$0.01	\$0.24	24%	\$0.76	\$0.99
Alberta	\$0.28	\$0.49	\$0.1300	\$0.00	\$0.04	\$0.05	\$0.01	\$0.22	22%	\$0.76	\$0.98
BC outside of Vancouver and Victoria	\$0.28	\$0.53	\$0.2075	\$0.00	\$0.04	\$0.05	\$0.01	\$0.30	27%	\$0.80	\$1.12
Vancouver	\$0.28	\$0.53	\$0.3175	\$0.00	\$0.04	\$0.06	\$0.02	\$0.42	34%	\$0.80	\$1.24
Victoria	\$0.28	\$0.53	\$0.2425	\$0.00	\$0.04	\$0.05	\$0.01	\$0.34	29%	\$0.80	\$1.16
Canada	\$0.36	\$0.43	\$0.1648	\$0.04	\$0.04	\$0.05	\$0.02	\$0.30	27%	\$0.79	\$1.11

Based on data from Kent Marketing Services Limited’s April 2015 reports. <http://kentreports.com/wpps.aspx>
 For further information on methods see the research notes on page 53.

Gas Tax Revenue							
Province/City	Taxable sales of Gas (Litres)	Provincial Per Litre Taxes	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Tax-On-Tax	Total Tax
Newfoundland	708,010,532	\$116,821,738	\$56,619,642	\$70,801,053	\$35,387,276	\$24,390,963	\$279,629,710
PEI	189,788,743	\$24,862,325	\$16,004,885	\$18,978,874	\$8,891,603	\$6,137,768	\$68,737,687
Nova Scotia	1,157,613,489	\$179,430,091	\$111,783,482	\$115,761,349	\$55,891,741	\$44,278,716	\$462,866,662
New Brunswick	1,104,114,351	\$171,137,724	\$84,414,220	\$110,411,435	\$52,758,888	\$36,601,391	\$418,722,268
Quebec outside of Montreal	4,213,914,703	\$809,071,623	\$395,086,065	\$421,391,470	\$207,940,034	\$178,417,149	\$1,833,489,192
Montreal	4,352,105,612	\$966,167,446	\$431,641,835	\$435,210,561	\$227,179,913	\$203,199,811	\$2,060,199,755
Ontario	18,526,341,693	\$2,723,372,229	\$1,378,068,084	\$1,852,634,169	\$861,292,553	\$594,880,832	\$6,815,367,035
Manitoba	1,654,334,022	\$231,606,763	\$0	\$165,433,402	\$73,389,390	\$19,852,008	\$470,429,555
Saskatchewan	2,002,568,480	\$300,385,272	\$0	\$200,256,848	\$91,214,497	\$25,032,106	\$591,856,617
Alberta	6,676,989,381	\$868,008,620	\$0	\$667,698,938	\$297,075,301	\$76,785,378	\$1,832,782,858
BC outside of Vancouver and Victoria	1,604,284,858	\$339,627,105	\$0	\$160,428,486	\$83,462,235	\$25,002,780	\$583,517,825
Vancouver	2,243,198,148	\$721,636,844	\$0	\$224,319,815	\$133,212,322	\$47,297,833	\$1,079,168,981
Victoria	322,114,068	\$79,465,541	\$0	\$32,211,407	\$18,114,085	\$5,583,847	\$129,791,032
Canada	\$44,755,378,080	\$7,531,593,320	\$2,473,618,213	\$4,475,537,808	\$2,145,809,836	\$1,287,460,581	\$16,626,559,177

Diesel Tax Revenue							
Province/City	Taxable sales of Diesel (Litres)	Provincial Per Litre Taxes	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Tax-On-Tax	Total Tax
Newfoundland	427,897,954	\$70,603,162	\$34,681,080	\$17,115,918	\$21,675,675	\$11,403,480	\$144,075,835
PEI	44,304,765	\$8,949,562	\$4,091,102	\$1,772,191	\$2,272,834	\$1,501,045	\$17,085,689
Nova Scotia	429,616,865	\$66,160,997	\$39,973,022	\$17,184,675	\$19,986,511	\$12,501,851	\$143,305,206
New Brunswick	278,743,073	\$59,929,761	\$22,037,069	\$11,149,723	\$13,773,168	\$9,240,333	\$106,889,720
Quebec outside of Montreal	1,302,982,794	\$263,202,524	\$128,833,561	\$52,119,312	\$67,807,137	\$45,721,666	\$511,962,535
Montreal	1,345,712,747	\$271,833,975	\$131,933,678	\$53,828,510	\$69,438,778	\$47,221,060	\$527,034,940
Ontario	5,435,845,911	\$777,325,965	\$431,333,557	\$217,433,836	\$269,583,473	\$129,318,774	\$1,695,676,831
Manitoba	811,129,026	\$113,558,064	\$0	\$32,445,161	\$37,890,248	\$7,300,161	\$183,893,473
Saskatchewan	1,264,375,593	\$189,656,339	\$0	\$50,575,024	\$59,745,027	\$12,011,568	\$299,976,389
Alberta	4,522,468,824	\$587,920,947	\$0	\$180,898,753	\$210,535,242	\$38,440,985	\$979,354,942
BC outside of Vancouver and Victoria	1,224,474,715	\$254,078,503	\$0	\$48,978,989	\$64,257,356	\$15,152,875	\$367,314,848
Vancouver	1,712,126,994	\$543,600,321	\$0	\$68,485,080	\$99,260,562	\$30,604,270	\$711,345,963
Victoria	245,854,425	\$59,619,698	\$0	\$9,834,177	\$13,331,456	\$3,472,694	\$82,785,331
Canada	19,045,533,687	\$3,266,439,819	\$792,883,068	\$761,821,347	\$949,557,469	\$363,890,763	\$5,770,701,704

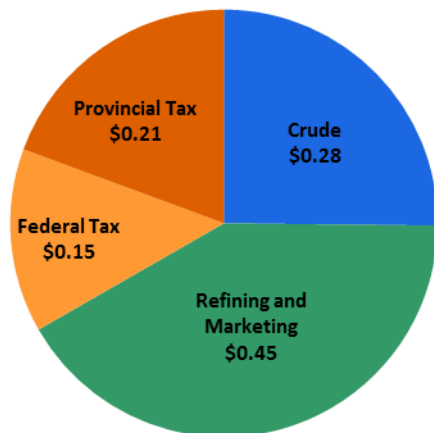
Gas and Diesel Tax Revenue						
Province/City	Provincial Per Litre Taxes	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Tax-On-Tax	Total Tax
Newfoundland	\$187,424,900	\$91,300,722	\$87,916,971	\$57,062,951	\$35,794,443	\$423,705,545
PEI	\$33,811,888	\$20,095,987	\$20,751,065	\$11,164,437	\$7,638,813	\$85,823,376
Nova Scotia	\$245,591,088	\$151,756,504	\$132,946,023	\$75,878,252	\$56,780,567	\$606,171,868
New Brunswick	\$231,067,485	\$106,451,289	\$121,561,158	\$66,532,056	\$45,841,724	\$525,611,988
Quebec outside of Montreal	\$1,072,274,147	\$523,919,626	\$473,510,782	\$275,747,171	\$224,138,815	\$2,345,451,726
Montreal	\$1,238,001,421	\$563,575,512	\$489,039,071	\$296,618,691	\$250,420,871	\$2,587,234,695
Ontario	\$3,500,698,194	\$1,809,401,641	\$2,070,068,006	\$1,130,876,026	\$724,199,606	\$8,511,043,866
Manitoba	\$345,164,827	\$0	\$197,878,563	\$111,279,638	\$27,152,169	\$654,323,028
Saskatchewan	\$490,041,611	\$0	\$250,831,872	\$150,959,523	\$37,043,674	\$891,833,006
Alberta	\$1,455,929,567	\$0	\$848,597,691	\$507,610,543	\$115,226,363	\$2,812,137,801
BC outside of Vancouver and Victoria	\$593,705,608	\$0	\$209,407,474	\$147,719,591	\$40,155,654	\$950,832,673
Vancouver	\$1,265,237,165	\$0	\$292,804,895	\$232,472,884	\$77,902,103	\$1,790,514,944
Victoria	\$139,085,239	\$0	\$42,045,584	\$31,445,541	\$9,056,541	\$212,576,364
Canada	\$10,798,033,139	\$3,266,501,281	\$5,237,359,156	\$3,095,367,305	\$1,651,351,344	\$22,397,260,880

Tax per Fill-Up

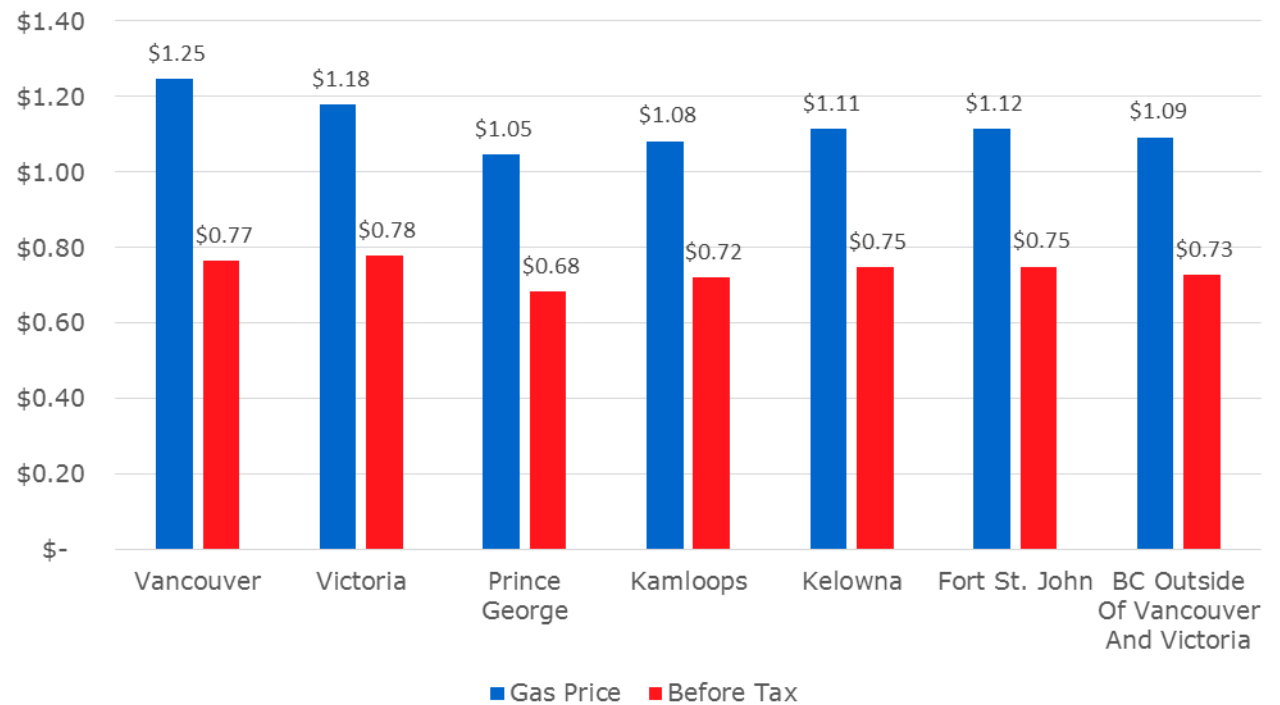
Tax on a 64 Litre Fill-Up						
Province/City	Before Tax	Provincial Taxes	Federal Taxes	Tax-on-Tax	Total Tax	Total
Newfoundland	\$47.02	\$15.68	\$9.60	\$2.20	\$25.28	\$72.29
PEI	\$45.18	\$13.78	\$9.40	\$2.07	\$23.18	\$68.36
Nova Scotia	\$45.48	\$16.10	\$9.49	\$2.45	\$25.59	\$71.07
New Brunswick	\$44.84	\$14.81	\$9.46	\$2.12	\$24.27	\$69.11
Quebec outside of Montreal	\$44.47	\$18.29	\$9.56	\$2.71	\$27.85	\$72.32
Montreal	\$46.21	\$20.56	\$9.74	\$2.99	\$30.30	\$76.50
Ontario	\$43.70	\$14.17	\$9.38	\$2.06	\$23.54	\$67.24
Manitoba	\$41.42	\$8.96	\$9.24	\$0.77	\$18.20	\$59.62
Saskatchewan	\$42.30	\$9.60	\$9.32	\$0.80	\$18.92	\$61.22
Alberta	\$42.23	\$8.32	\$9.25	\$0.74	\$17.57	\$59.80
BC outside of Vancouver and Victoria	\$46.64	\$13.55	\$9.73	\$1.00	\$23.28	\$69.92
Vancouver	\$49.02	\$20.59	\$10.20	\$1.35	\$30.79	\$79.81
Victoria	\$49.79	\$15.79	\$10.00	\$1.11	\$25.79	\$75.58
Canada	\$45.12	\$14.02	\$9.46	\$1.82	\$23.47	\$68.59

Provincial Summaries

BC outside of Vancouver and Victoria Gas Price Composition With Gas Prices at \$1.09



BC Gas Prices

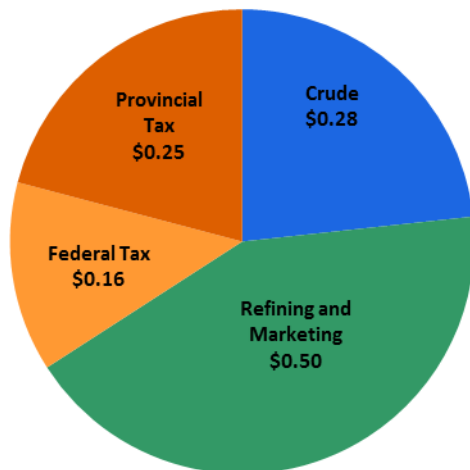


BC outside of Vancouver and Victoria Gasoline Tax Breakdown (\$/L)											
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Excise Tax	Provincial Carbon Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.28	\$0.45	\$0.73	\$0.145	\$0.067	\$0.05	\$0.10	\$0.36	33%	\$1.09	\$0.02
2014	\$0.51	\$0.39	\$0.90	\$0.145	\$0.067	\$0.06	\$0.10	\$0.37	29%	\$1.27	\$0.02
2013	\$0.59	\$0.32	\$0.90	\$0.145	\$0.067	\$0.06	\$0.10	\$0.37	29%	\$1.28	\$0.02
2012	\$0.54	\$0.35	\$0.89	\$0.145	\$0.061	\$0.06	\$0.10	\$0.37	29%	\$1.26	\$0.02
2011	\$0.60	\$0.28	\$0.88	\$0.145	\$0.050	\$0.06	\$0.10	\$0.35	29%	\$1.24	\$0.01
2010	\$0.49	\$0.24	\$0.73	\$0.145	\$0.039	\$0.05	\$0.10	\$0.33	32%	\$1.06	\$0.01
2009	\$0.42	\$0.26	\$0.67	\$0.145	\$0.023	\$0.05	\$0.10	\$0.32	32%	\$1.00	\$0.01
2008	\$0.65	\$0.25	\$0.89	\$0.145	\$0.023	\$0.06	\$0.10	\$0.33	27%	\$1.21	\$0.01
2007	\$0.48	\$0.29	\$0.77	\$0.145	\$0.000	\$0.06	\$0.10	\$0.31	28%	\$1.08	\$0.01
2006	\$0.46	\$0.26	\$0.72	\$0.145	\$0.000	\$0.06	\$0.10	\$0.31	30%	\$1.03	\$0.02
2005	\$0.44	\$0.22	\$0.66	\$0.145	\$0.000	\$0.06	\$0.10	\$0.31	32%	\$0.97	\$0.02
2004	\$0.33	\$0.21	\$0.54	\$0.145	\$0.000	\$0.05	\$0.10	\$0.30	36%	\$0.84	\$0.02
2003	\$0.27	\$0.21	\$0.48	\$0.145	\$0.000	\$0.05	\$0.10	\$0.30	38%	\$0.77	\$0.02
2002	\$0.25	\$0.18	\$0.44	\$0.110	\$0.000	\$0.05	\$0.10	\$0.26	37%	\$0.69	\$0.01
2001	\$0.25	\$0.21	\$0.46	\$0.110	\$0.000	\$0.05	\$0.10	\$0.26	36%	\$0.72	\$0.01
2000	\$0.28	\$0.16	\$0.44	\$0.110	\$0.000	\$0.05	\$0.10	\$0.26	37%	\$0.69	\$0.01

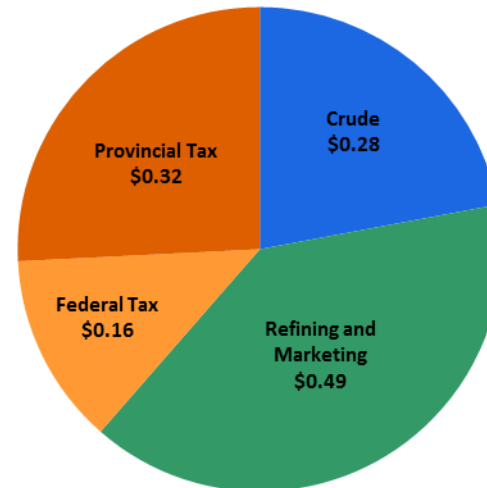
Vancouver Gasoline Tax Breakdown (\$/L)												
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Excise Tax	Provincial Carbon Tax	Local Transit Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.28	\$0.49	\$0.77	\$0.085	\$0.067	\$0.17	\$0.06	\$0.10	\$0.48	39%	\$1.25	\$0.02
2014	\$0.51	\$0.38	\$0.89	\$0.085	\$0.067	\$0.17	\$0.07	\$0.10	\$0.49	35%	\$1.38	\$0.02
2013	\$0.59	\$0.30	\$0.89	\$0.085	\$0.067	\$0.17	\$0.07	\$0.10	\$0.49	35%	\$1.38	\$0.02
2012	\$0.54	\$0.33	\$0.88	\$0.085	\$0.061	\$0.17	\$0.06	\$0.10	\$0.48	36%	\$1.35	\$0.02
2011	\$0.60	\$0.27	\$0.87	\$0.085	\$0.050	\$0.15	\$0.06	\$0.10	\$0.45	34%	\$1.32	\$0.02
2010	\$0.49	\$0.23	\$0.72	\$0.085	\$0.039	\$0.15	\$0.05	\$0.10	\$0.43	37%	\$1.15	\$0.02
2009	\$0.42	\$0.24	\$0.65	\$0.085	\$0.023	\$0.12	\$0.05	\$0.10	\$0.38	36%	\$1.03	\$0.02
2008	\$0.65	\$0.19	\$0.83	\$0.085	\$0.023	\$0.12	\$0.06	\$0.10	\$0.39	32%	\$1.21	\$0.02
2007	\$0.48	\$0.23	\$0.72	\$0.105	\$0.000	\$0.12	\$0.06	\$0.10	\$0.39	36%	\$1.08	\$0.02
2006	\$0.46	\$0.21	\$0.67	\$0.105	\$0.000	\$0.12	\$0.06	\$0.10	\$0.39	38%	\$1.04	\$0.02
2005	\$0.44	\$0.17	\$0.60	\$0.105	\$0.000	\$0.12	\$0.06	\$0.10	\$0.39	40%	\$0.97	\$0.02
2004	\$0.33	\$0.18	\$0.51	\$0.105	\$0.000	\$0.12	\$0.06	\$0.10	\$0.38	43%	\$0.87	\$0.02
2003	\$0.27	\$0.14	\$0.42	\$0.105	\$0.000	\$0.12	\$0.05	\$0.10	\$0.37	49%	\$0.77	\$0.02
2002	\$0.25	\$0.14	\$0.39	\$0.070	\$0.000	\$0.11	\$0.05	\$0.10	\$0.33	47%	\$0.70	\$0.02
2001	\$0.25	\$0.13	\$0.38	\$0.108	\$0.000	\$0.09	\$0.05	\$0.10	\$0.34	51%	\$0.67	\$0.02
2000	\$0.28	\$0.12	\$0.39	\$0.033	\$0.000	\$0.08	\$0.04	\$0.10	\$0.25	37%	\$0.69	\$0.01

Victoria Gasoline Tax Breakdown (\$/L)												
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Excise Tax	Provincial Carbon Tax	Local Transit Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.28	\$0.50	\$0.78	\$0.145	\$0.067	\$0.04	\$0.06	\$0.10	\$0.40	34%	\$1.18	\$0.02
2014	\$0.51	\$0.34	\$0.86	\$0.145	\$0.067	\$0.04	\$0.06	\$0.10	\$0.41	32%	\$1.26	\$0.02
2013	\$0.59	\$0.27	\$0.86	\$0.145	\$0.067	\$0.04	\$0.06	\$0.10	\$0.41	32%	\$1.27	\$0.02
2012	\$0.54	\$0.29	\$0.83	\$0.145	\$0.061	\$0.04	\$0.06	\$0.10	\$0.40	33%	\$1.23	\$0.02
2011	\$0.60	\$0.25	\$0.85	\$0.145	\$0.050	\$0.04	\$0.06	\$0.10	\$0.39	31%	\$1.24	\$0.02
2010	\$0.49	\$0.23	\$0.72	\$0.145	\$0.039	\$0.04	\$0.05	\$0.10	\$0.37	34%	\$1.09	\$0.02
2009	\$0.42	\$0.24	\$0.66	\$0.145	\$0.023	\$0.04	\$0.05	\$0.10	\$0.35	35%	\$1.02	\$0.02
2008	\$0.65	\$0.23	\$0.88	\$0.145	\$0.023	\$0.04	\$0.06	\$0.10	\$0.36	30%	\$1.22	\$0.02
2007	\$0.48	\$0.27	\$0.76	\$0.145	\$0.000	\$0.04	\$0.06	\$0.10	\$0.34	31%	\$1.09	\$0.02
2006	\$0.46	\$0.27	\$0.73	\$0.145	\$0.000	\$0.03	\$0.06	\$0.10	\$0.33	32%	\$1.06	\$0.02
2005	\$0.44	\$0.22	\$0.66	\$0.145	\$0.000	\$0.03	\$0.06	\$0.10	\$0.33	34%	\$0.99	\$0.02
2004	\$0.33	\$0.24	\$0.57	\$0.145	\$0.000	\$0.03	\$0.06	\$0.10	\$0.33	37%	\$0.90	\$0.02
2003	\$0.27	\$0.22	\$0.49	\$0.145	\$0.000	\$0.03	\$0.05	\$0.10	\$0.32	40%	\$0.81	\$0.02
2002	\$0.25	\$0.21	\$0.46	\$0.110	\$0.000	\$0.03	\$0.05	\$0.10	\$0.28	38%	\$0.74	\$0.02
2001	\$0.25	\$0.21	\$0.46	\$0.110	\$0.000	\$0.03	\$0.05	\$0.10	\$0.28	38%	\$0.74	\$0.02
2000	\$0.28	\$0.17	\$0.45	\$0.110	\$0.000	\$0.03	\$0.05	\$0.10	\$0.28	39%	\$0.74	\$0.02

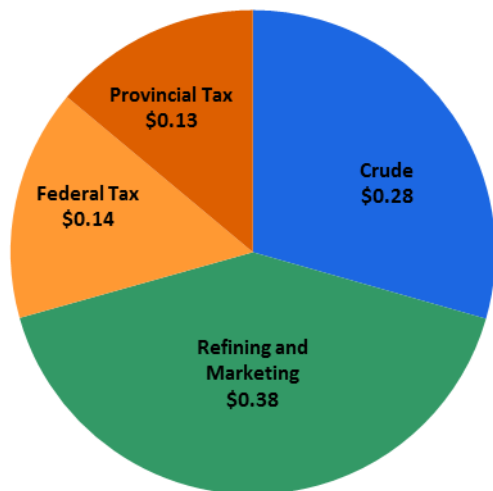
Victoria Gas Price Composition With Gas Prices at \$1.18



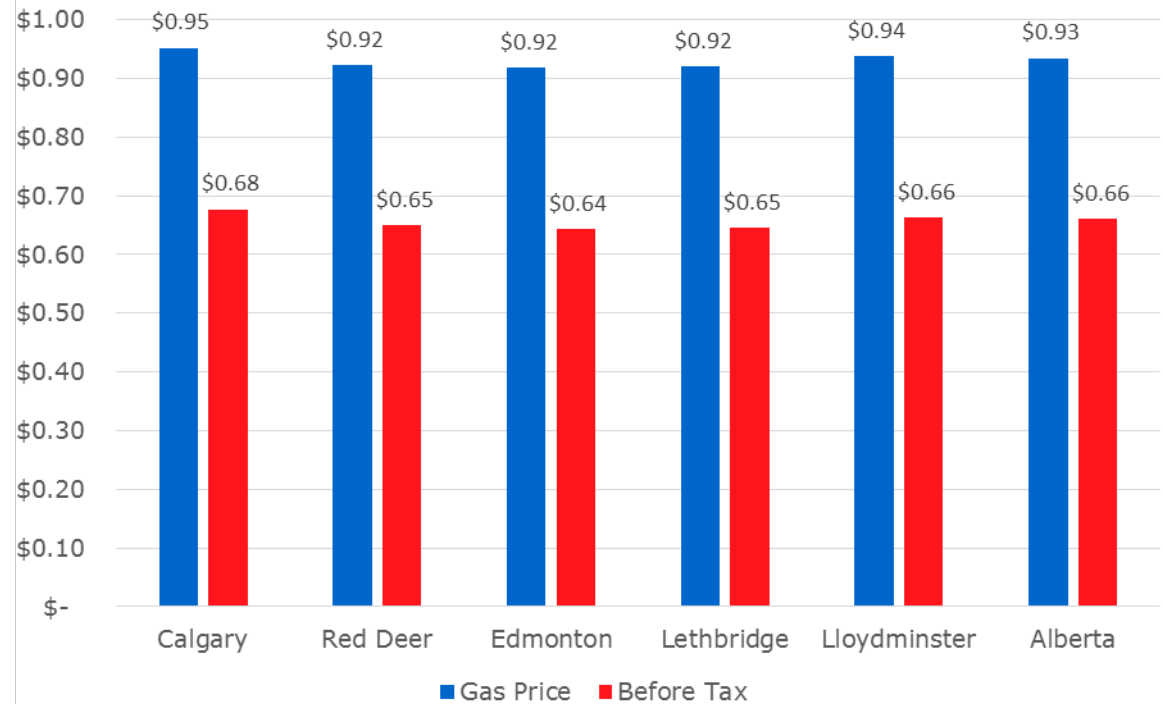
Vancouver Gas Price Composition With Gas Prices at \$1.25



Alberta Gas Price Composition With Gas Prices at \$0.93

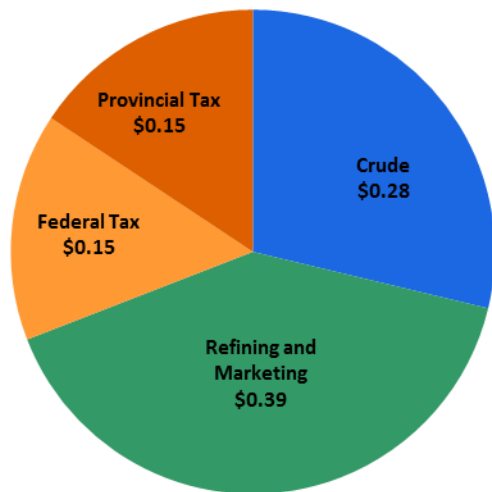


Alberta Gas Prices

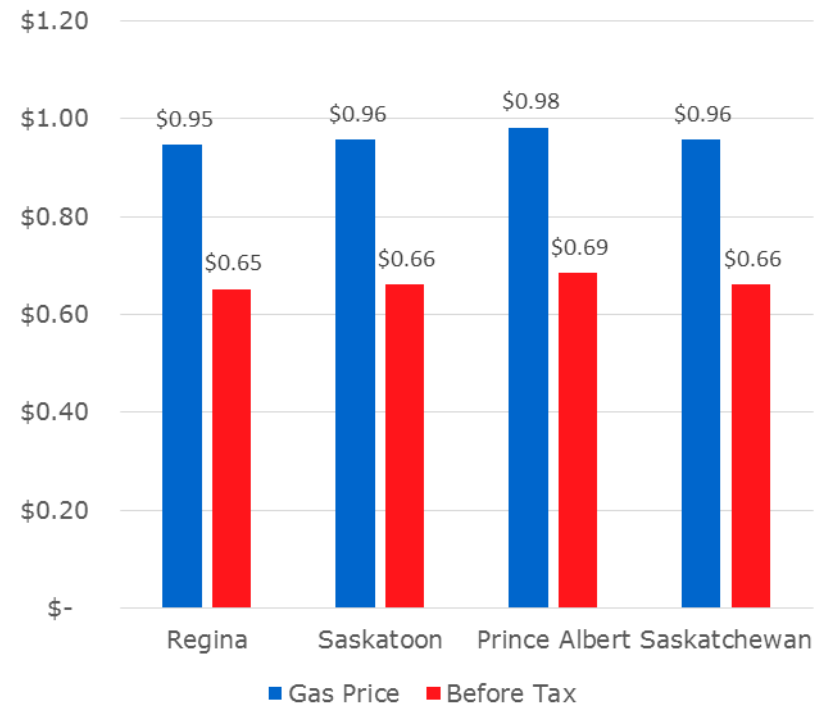


Alberta Gasoline Tax Breakdown (\$/L)										
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.28	\$0.38	\$0.66	\$0.130	\$0.04	\$0.10	\$0.27	29%	\$0.93	\$0.01
2014	\$0.51	\$0.37	\$0.89	\$0.090	\$0.05	\$0.10	\$0.24	22%	\$1.13	\$0.01
2013	\$0.59	\$0.29	\$0.87	\$0.090	\$0.05	\$0.10	\$0.24	22%	\$1.12	\$0.01
2012	\$0.54	\$0.32	\$0.86	\$0.090	\$0.05	\$0.10	\$0.24	22%	\$1.11	\$0.01
2011	\$0.60	\$0.25	\$0.85	\$0.090	\$0.05	\$0.10	\$0.24	22%	\$1.09	\$0.01
2010	\$0.49	\$0.20	\$0.69	\$0.090	\$0.04	\$0.10	\$0.23	25%	\$0.92	\$0.01
2009	\$0.42	\$0.22	\$0.64	\$0.090	\$0.04	\$0.10	\$0.23	27%	\$0.87	\$0.01
2008	\$0.65	\$0.21	\$0.86	\$0.090	\$0.05	\$0.10	\$0.24	22%	\$1.10	\$0.01
2007	\$0.48	\$0.25	\$0.73	\$0.090	\$0.06	\$0.10	\$0.25	25%	\$0.98	\$0.01
2006	\$0.46	\$0.21	\$0.67	\$0.090	\$0.06	\$0.10	\$0.25	27%	\$0.92	\$0.01
2005	\$0.44	\$0.17	\$0.61	\$0.090	\$0.06	\$0.10	\$0.25	29%	\$0.85	\$0.01
2004	\$0.33	\$0.18	\$0.51	\$0.090	\$0.05	\$0.10	\$0.24	32%	\$0.75	\$0.01
2003	\$0.27	\$0.17	\$0.44	\$0.090	\$0.04	\$0.10	\$0.23	35%	\$0.67	\$0.01
2002	\$0.25	\$0.17	\$0.42	\$0.090	\$0.04	\$0.10	\$0.23	36%	\$0.65	\$0.01
2001	\$0.25	\$0.16	\$0.41	\$0.090	\$0.04	\$0.10	\$0.23	36%	\$0.64	\$0.01
2000	\$0.28	\$0.13	\$0.41	\$0.090	\$0.04	\$0.10	\$0.23	36%	\$0.64	\$0.01

Saskatchewan Gas Price Composition With Gas Prices at \$0.96



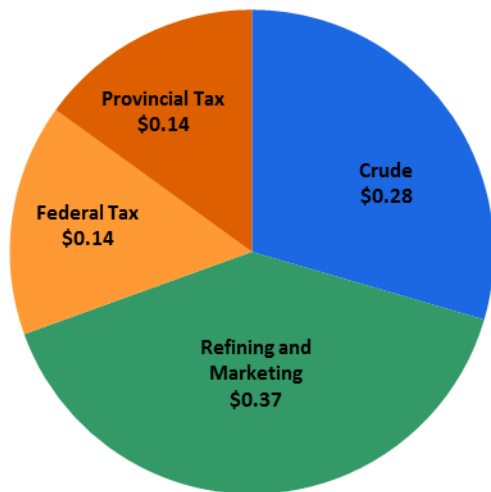
Saskatchewan Gas Prices



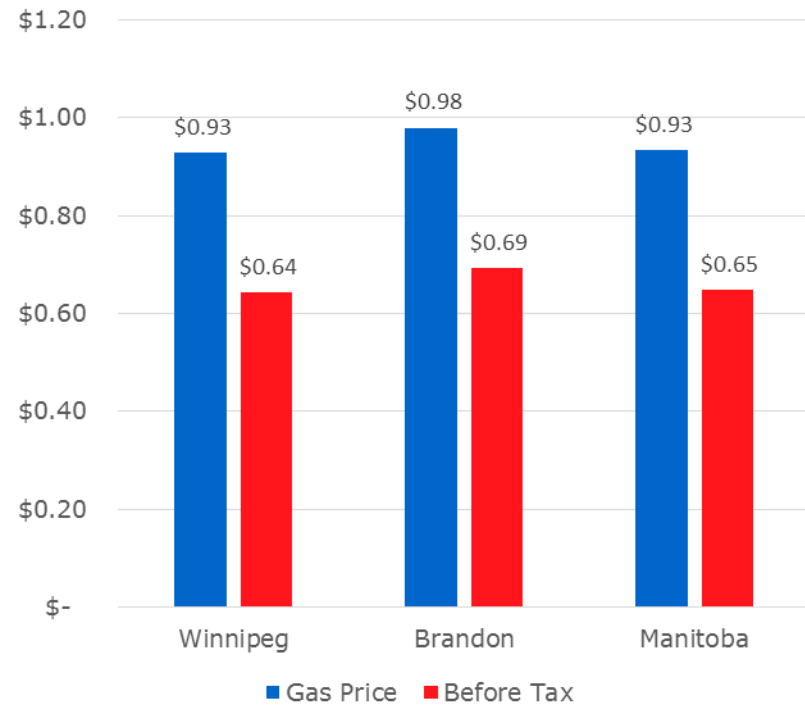
Saskatchewan Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Before Tax Price	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.28	\$0.39	\$0.66	\$0.150	\$0.05	\$0.10	\$0.30	31%	\$0.96	\$0.01
2014	\$0.51	\$0.38	\$0.90	\$0.150	\$0.06	\$0.10	\$0.31	26%	\$1.20	\$0.01
2013	\$0.59	\$0.30	\$0.89	\$0.150	\$0.06	\$0.10	\$0.31	26%	\$1.20	\$0.01
2012	\$0.54	\$0.37	\$0.92	\$0.150	\$0.06	\$0.10	\$0.31	25%	\$1.22	\$0.01
2011	\$0.60	\$0.30	\$0.90	\$0.150	\$0.06	\$0.10	\$0.31	25%	\$1.21	\$0.01
2010	\$0.49	\$0.23	\$0.72	\$0.150	\$0.05	\$0.10	\$0.30	29%	\$1.02	\$0.01
2009	\$0.42	\$0.26	\$0.67	\$0.150	\$0.05	\$0.10	\$0.30	31%	\$0.97	\$0.01
2008	\$0.65	\$0.22	\$0.87	\$0.150	\$0.06	\$0.10	\$0.31	26%	\$1.18	\$0.01
2007	\$0.48	\$0.26	\$0.74	\$0.150	\$0.06	\$0.10	\$0.31	29%	\$1.05	\$0.02
2006	\$0.46	\$0.23	\$0.69	\$0.150	\$0.06	\$0.10	\$0.31	31%	\$1.00	\$0.02
2005	\$0.44	\$0.19	\$0.62	\$0.150	\$0.06	\$0.10	\$0.31	33%	\$0.93	\$0.02
2004	\$0.33	\$0.19	\$0.52	\$0.150	\$0.05	\$0.10	\$0.30	37%	\$0.82	\$0.02
2003	\$0.27	\$0.19	\$0.46	\$0.150	\$0.05	\$0.10	\$0.30	39%	\$0.76	\$0.02
2002	\$0.25	\$0.18	\$0.43	\$0.150	\$0.05	\$0.10	\$0.30	41%	\$0.73	\$0.02
2001	\$0.25	\$0.18	\$0.43	\$0.150	\$0.05	\$0.10	\$0.30	41%	\$0.72	\$0.02
2000	\$0.28	\$0.14	\$0.42	\$0.150	\$0.05	\$0.10	\$0.30	41%	\$0.72	\$0.02

Manitoba Gas Price Composition With Gas Prices at \$0.93

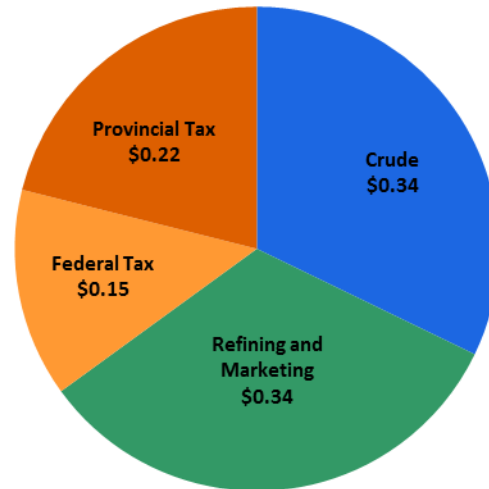


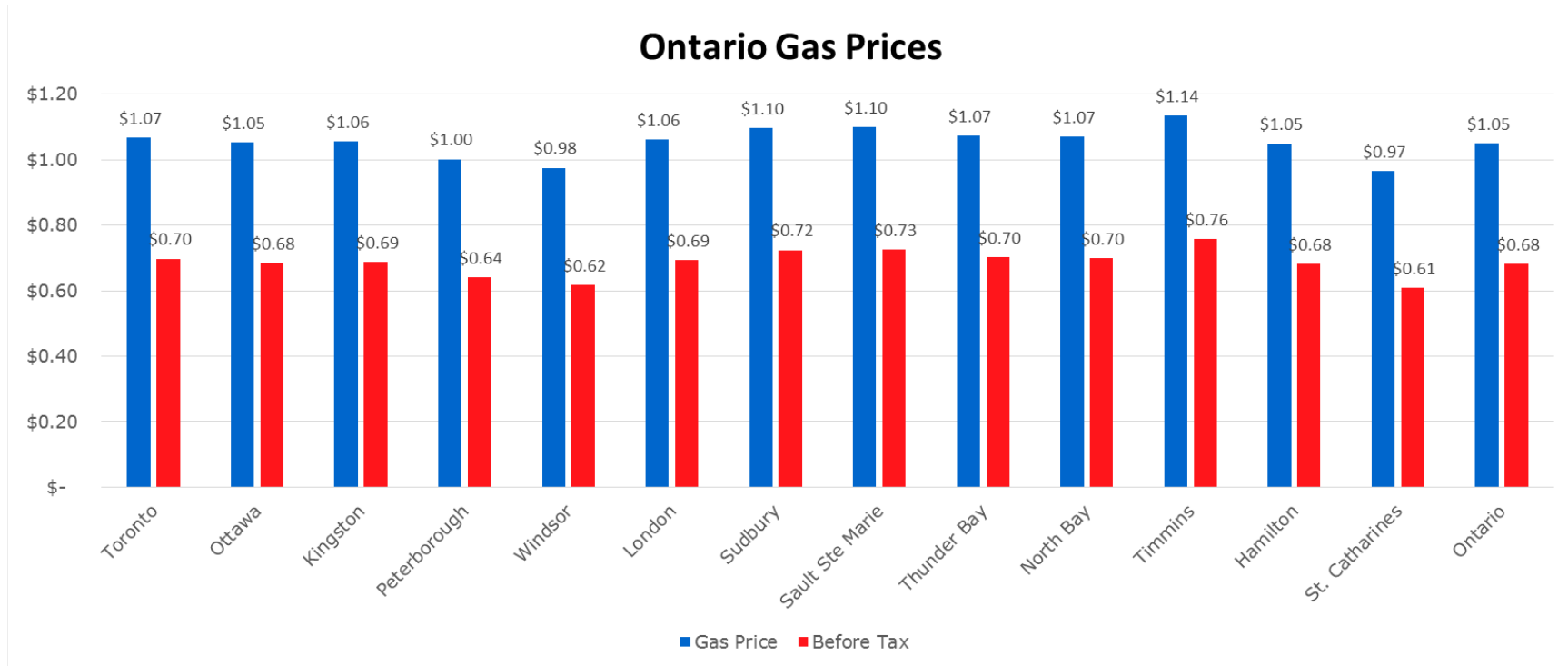
Manitoba Gas Prices



Manitoba Gasoline Tax Breakdown (\$/L)										
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.28	\$0.37	\$0.65	\$0.140	\$0.04	\$0.10	\$0.28	30%	\$0.93	\$0.01
2014	\$0.51	\$0.37	\$0.88	\$0.140	\$0.06	\$0.10	\$0.30	25%	\$1.18	\$0.01
2013	\$0.59	\$0.32	\$0.91	\$0.140	\$0.06	\$0.10	\$0.30	25%	\$1.21	\$0.01
2012	\$0.54	\$0.35	\$0.89	\$0.132	\$0.06	\$0.10	\$0.29	24%	\$1.18	\$0.01
2011	\$0.60	\$0.27	\$0.87	\$0.115	\$0.05	\$0.10	\$0.27	24%	\$1.14	\$0.01
2010	\$0.49	\$0.22	\$0.71	\$0.115	\$0.05	\$0.10	\$0.26	27%	\$0.97	\$0.01
2009	\$0.42	\$0.26	\$0.68	\$0.115	\$0.04	\$0.10	\$0.26	28%	\$0.93	\$0.01
2008	\$0.65	\$0.23	\$0.88	\$0.115	\$0.05	\$0.10	\$0.27	24%	\$1.15	\$0.01
2007	\$0.48	\$0.26	\$0.74	\$0.115	\$0.06	\$0.10	\$0.27	27%	\$1.02	\$0.01
2006	\$0.46	\$0.23	\$0.69	\$0.115	\$0.06	\$0.10	\$0.27	28%	\$0.96	\$0.01
2005	\$0.44	\$0.19	\$0.62	\$0.115	\$0.06	\$0.10	\$0.27	31%	\$0.90	\$0.02
2004	\$0.33	\$0.17	\$0.50	\$0.115	\$0.05	\$0.10	\$0.27	35%	\$0.76	\$0.02
2003	\$0.27	\$0.14	\$0.41	\$0.115	\$0.04	\$0.10	\$0.26	38%	\$0.67	\$0.02
2002	\$0.25	\$0.13	\$0.38	\$0.115	\$0.04	\$0.10	\$0.26	40%	\$0.64	\$0.02
2001	\$0.25	\$0.16	\$0.40	\$0.115	\$0.04	\$0.10	\$0.26	39%	\$0.66	\$0.02
2000	\$0.28	\$0.13	\$0.41	\$0.115	\$0.04	\$0.10	\$0.26	39%	\$0.67	\$0.02

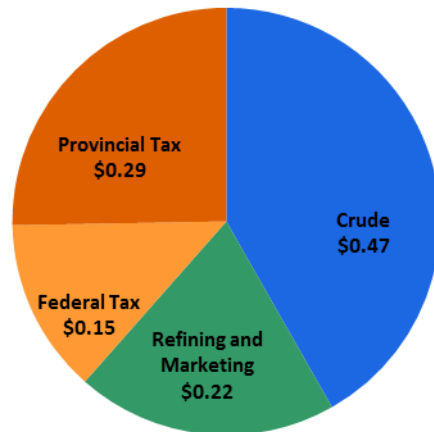
Ontario Gas Price Composition With Gas Prices at \$1.05



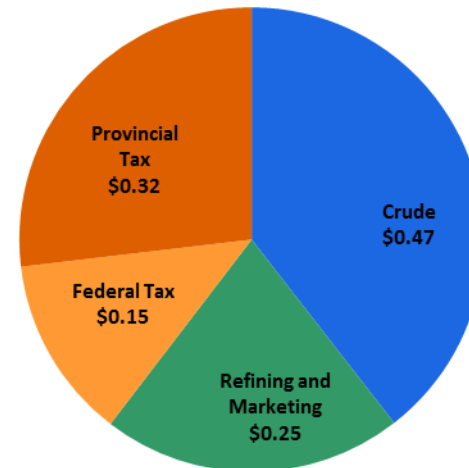


Ontario Gasoline Tax Breakdown (\$/L)											
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.34	\$0.34	\$0.68	\$0.07	\$0.147	\$0.05	\$0.10	\$0.37	35%	\$1.05	\$0.03
2014	\$0.59	\$0.29	\$0.88	\$0.09	\$0.147	\$0.06	\$0.10	\$0.39	31%	\$1.27	\$0.03
2013	\$0.59	\$0.29	\$0.88	\$0.09	\$0.147	\$0.06	\$0.10	\$0.39	31%	\$1.27	\$0.03
2012	\$0.54	\$0.33	\$0.87	\$0.09	\$0.147	\$0.06	\$0.10	\$0.39	31%	\$1.26	\$0.03
2011	\$0.60	\$0.25	\$0.85	\$0.09	\$0.147	\$0.05	\$0.10	\$0.39	31%	\$1.24	\$0.03
2010	\$0.49	\$0.20	\$0.68	\$0.04	\$0.147	\$0.05	\$0.10	\$0.33	33%	\$1.01	\$0.02
2009	\$0.42	\$0.20	\$0.62	\$0.00	\$0.147	\$0.04	\$0.10	\$0.29	32%	\$0.91	\$0.01
2008	\$0.65	\$0.16	\$0.80	\$0.00	\$0.147	\$0.05	\$0.10	\$0.30	27%	\$1.10	\$0.01
2007	\$0.48	\$0.20	\$0.68	\$0.00	\$0.147	\$0.06	\$0.10	\$0.30	31%	\$0.98	\$0.01
2006	\$0.46	\$0.17	\$0.63	\$0.00	\$0.147	\$0.06	\$0.10	\$0.30	32%	\$0.94	\$0.02
2005	\$0.44	\$0.16	\$0.59	\$0.00	\$0.147	\$0.06	\$0.10	\$0.31	34%	\$0.90	\$0.02
2004	\$0.33	\$0.16	\$0.49	\$0.00	\$0.147	\$0.05	\$0.10	\$0.30	38%	\$0.79	\$0.02
2003	\$0.27	\$0.15	\$0.42	\$0.00	\$0.147	\$0.05	\$0.10	\$0.29	41%	\$0.72	\$0.02
2002	\$0.25	\$0.13	\$0.38	\$0.00	\$0.147	\$0.04	\$0.10	\$0.29	43%	\$0.67	\$0.02
2001	\$0.25	\$0.13	\$0.38	\$0.00	\$0.147	\$0.04	\$0.10	\$0.29	43%	\$0.67	\$0.02
2000	\$0.28	\$0.13	\$0.41	\$0.00	\$0.147	\$0.05	\$0.10	\$0.29	42%	\$0.71	\$0.02

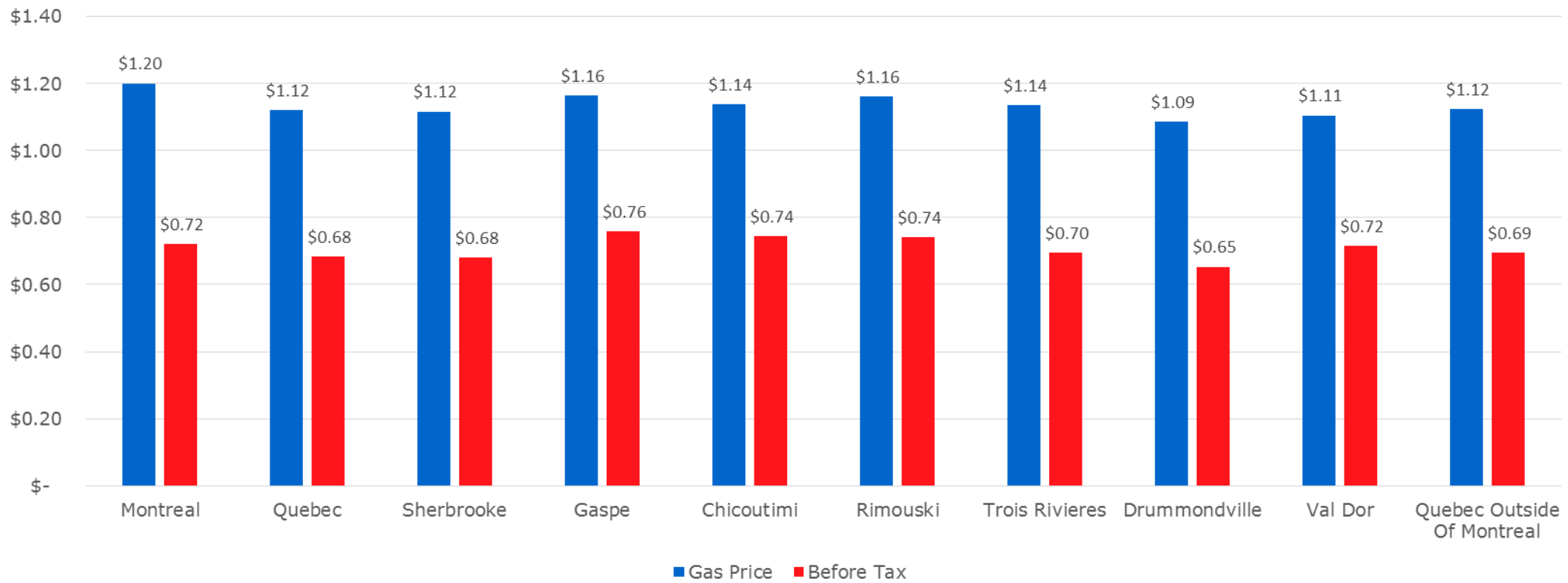
Quebec outside of Montreal Gas Price Composition With Gas Prices at \$1.12



Montreal Gas Price Composition With Gas Prices at \$1.20



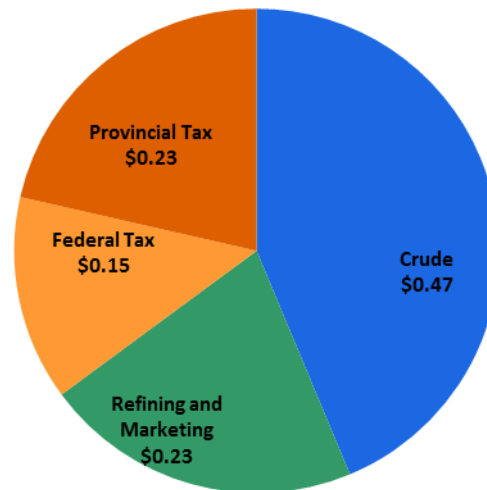
Quebec Gas Prices



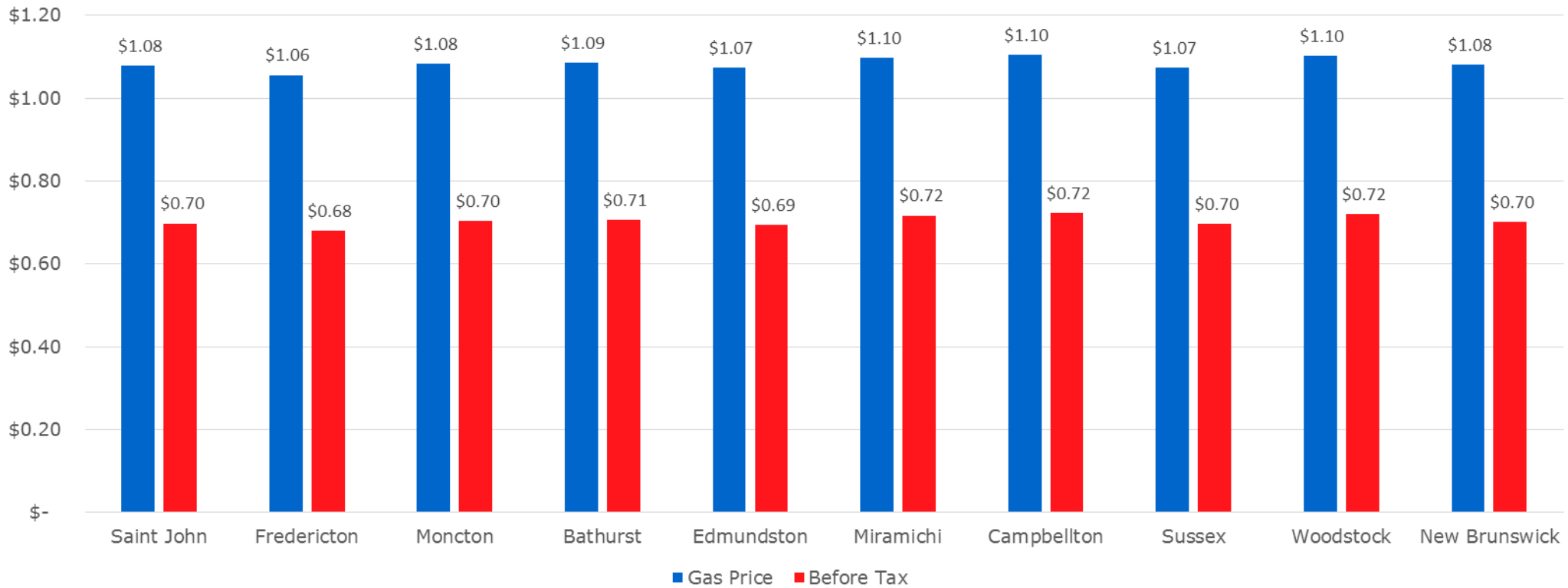
Quebec outside of Montreal Gasoline Tax Breakdown (\$/L)											
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.47	\$0.22	\$0.69	\$0.09	\$0.192	\$0.05	\$0.10	\$0.44	39%	\$1.12	\$0.04
2014	\$0.71	\$0.16	\$0.88	\$0.11	\$0.192	\$0.06	\$0.10	\$0.46	35%	\$1.33	\$0.04
2013	\$0.72	\$0.17	\$0.89	\$0.11	\$0.190	\$0.06	\$0.10	\$0.46	34%	\$1.34	\$0.04
2012	\$0.72	\$0.17	\$0.89	\$0.11	\$0.180	\$0.06	\$0.10	\$0.45	34%	\$1.34	\$0.04
2011	\$0.63	\$0.23	\$0.85	\$0.10	\$0.170	\$0.06	\$0.10	\$0.42	33%	\$1.27	\$0.04
2010	\$0.49	\$0.19	\$0.68	\$0.07	\$0.160	\$0.05	\$0.10	\$0.38	36%	\$1.05	\$0.03
2009	\$0.42	\$0.19	\$0.61	\$0.06	\$0.152	\$0.04	\$0.10	\$0.36	37%	\$0.96	\$0.03
2008	\$0.65	\$0.17	\$0.81	\$0.08	\$0.152	\$0.05	\$0.10	\$0.39	32%	\$1.19	\$0.03
2007	\$0.48	\$0.20	\$0.69	\$0.07	\$0.152	\$0.06	\$0.10	\$0.38	36%	\$1.06	\$0.03
2006	\$0.46	\$0.19	\$0.65	\$0.07	\$0.152	\$0.06	\$0.10	\$0.38	37%	\$1.02	\$0.04
2005	\$0.44	\$0.17	\$0.60	\$0.06	\$0.152	\$0.06	\$0.10	\$0.38	39%	\$0.97	\$0.04
2004	\$0.33	\$0.18	\$0.51	\$0.06	\$0.152	\$0.05	\$0.10	\$0.36	42%	\$0.86	\$0.04
2003	\$0.27	\$0.16	\$0.43	\$0.05	\$0.152	\$0.05	\$0.10	\$0.35	45%	\$0.77	\$0.04
2002	\$0.25	\$0.13	\$0.38	\$0.05	\$0.152	\$0.04	\$0.10	\$0.34	48%	\$0.72	\$0.04
2001	\$0.25	\$0.15	\$0.40	\$0.05	\$0.152	\$0.05	\$0.10	\$0.35	47%	\$0.74	\$0.04
2000	\$0.28	\$0.12	\$0.40	\$0.05	\$0.152	\$0.05	\$0.10	\$0.35	47%	\$0.74	\$0.04

Montreal Gasoline Tax Breakdown (\$/L)												
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Sales Tax	Provincial Excise Tax	Local Transit Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.47	\$0.25	\$0.72	\$0.10	\$0.192	\$0.03	\$0.05	\$0.10	\$0.47	39%	\$1.20	\$0.05
2014	\$0.71	\$0.16	\$0.87	\$0.11	\$0.192	\$0.03	\$0.06	\$0.10	\$0.50	36%	\$1.38	\$0.05
2013	\$0.72	\$0.16	\$0.88	\$0.11	\$0.190	\$0.03	\$0.06	\$0.10	\$0.49	36%	\$1.38	\$0.05
2012	\$0.72	\$0.16	\$0.88	\$0.11	\$0.180	\$0.03	\$0.06	\$0.10	\$0.48	35%	\$1.37	\$0.04
2011	\$0.63	\$0.22	\$0.85	\$0.10	\$0.170	\$0.03	\$0.06	\$0.10	\$0.45	35%	\$1.31	\$0.04
2010	\$0.49	\$0.19	\$0.68	\$0.07	\$0.160	\$0.03	\$0.05	\$0.10	\$0.41	37%	\$1.08	\$0.04
2009	\$0.42	\$0.19	\$0.60	\$0.07	\$0.152	\$0.02	\$0.04	\$0.10	\$0.38	38%	\$0.98	\$0.03
2008	\$0.65	\$0.14	\$0.78	\$0.08	\$0.152	\$0.02	\$0.05	\$0.10	\$0.40	34%	\$1.18	\$0.03
2007	\$0.48	\$0.18	\$0.66	\$0.07	\$0.152	\$0.02	\$0.06	\$0.10	\$0.39	37%	\$1.06	\$0.04
2006	\$0.46	\$0.16	\$0.62	\$0.07	\$0.152	\$0.02	\$0.06	\$0.10	\$0.39	39%	\$1.02	\$0.04
2005	\$0.44	\$0.14	\$0.58	\$0.06	\$0.152	\$0.02	\$0.06	\$0.10	\$0.39	40%	\$0.97	\$0.04
2004	\$0.33	\$0.15	\$0.48	\$0.06	\$0.152	\$0.02	\$0.05	\$0.10	\$0.38	44%	\$0.86	\$0.04
2003	\$0.27	\$0.13	\$0.40	\$0.05	\$0.152	\$0.02	\$0.05	\$0.10	\$0.36	47%	\$0.77	\$0.04
2002	\$0.25	\$0.10	\$0.35	\$0.05	\$0.152	\$0.02	\$0.04	\$0.10	\$0.36	50%	\$0.71	\$0.04
2001	\$0.25	\$0.12	\$0.37	\$0.05	\$0.152	\$0.02	\$0.04	\$0.10	\$0.36	49%	\$0.73	\$0.04
2000	\$0.28	\$0.13	\$0.40	\$0.05	\$0.152	\$0.02	\$0.05	\$0.10	\$0.36	47%	\$0.77	\$0.04

New Brunswick Gas Price Composition With Gas Prices at \$1.08

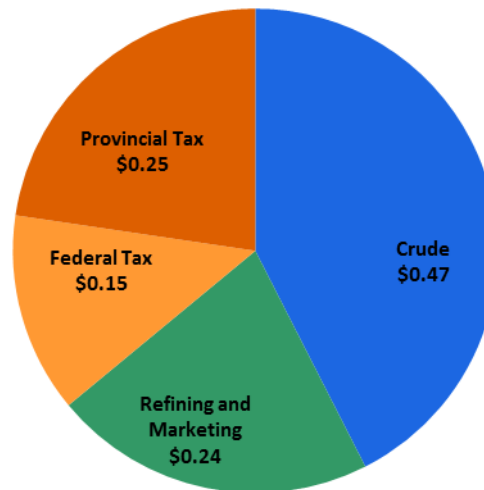


New Brunswick Gas Prices

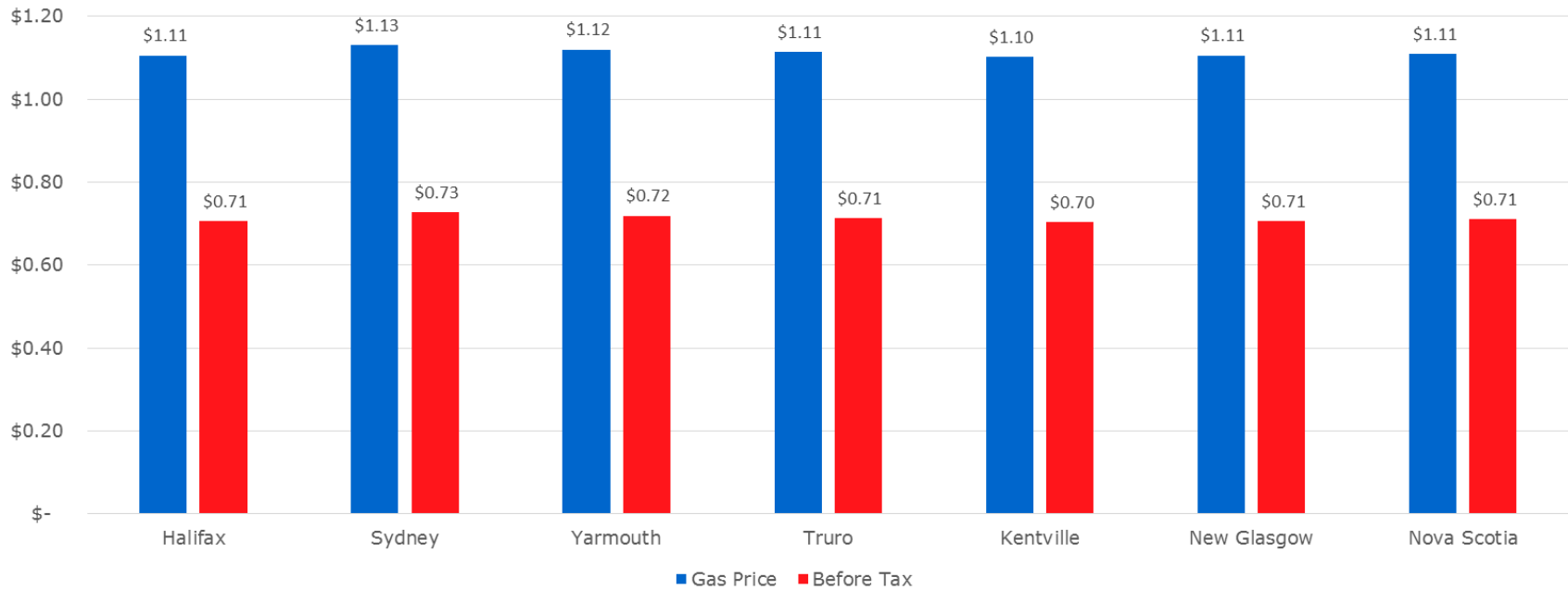


New Brunswick Gasoline Tax Breakdown (\$/L)											
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.47	\$0.23	\$0.70	\$0.08	\$0.155	\$0.05	\$0.10	\$0.38	35%	\$1.08	\$0.03
2014	\$0.71	\$0.18	\$0.90	\$0.09	\$0.136	\$0.06	\$0.10	\$0.38	30%	\$1.28	\$0.03
2013	\$0.72	\$0.17	\$0.89	\$0.09	\$0.136	\$0.06	\$0.10	\$0.38	30%	\$1.27	\$0.03
2012	\$0.72	\$0.18	\$0.90	\$0.09	\$0.136	\$0.06	\$0.10	\$0.38	30%	\$1.28	\$0.03
2011	\$0.63	\$0.22	\$0.85	\$0.09	\$0.129	\$0.05	\$0.10	\$0.37	30%	\$1.22	\$0.03
2010	\$0.49	\$0.20	\$0.68	\$0.07	\$0.107	\$0.04	\$0.10	\$0.32	32%	\$1.01	\$0.03
2009	\$0.42	\$0.19	\$0.61	\$0.07	\$0.107	\$0.04	\$0.10	\$0.31	34%	\$0.92	\$0.03
2008	\$0.65	\$0.16	\$0.81	\$0.08	\$0.107	\$0.05	\$0.10	\$0.34	30%	\$1.15	\$0.03
2007	\$0.48	\$0.21	\$0.69	\$0.07	\$0.107	\$0.05	\$0.10	\$0.33	32%	\$1.03	\$0.03
2006	\$0.46	\$0.21	\$0.67	\$0.07	\$0.136	\$0.06	\$0.10	\$0.37	36%	\$1.03	\$0.03
2005	\$0.44	\$0.18	\$0.61	\$0.07	\$0.145	\$0.06	\$0.10	\$0.37	38%	\$0.98	\$0.04
2004	\$0.33	\$0.18	\$0.52	\$0.06	\$0.145	\$0.05	\$0.10	\$0.36	41%	\$0.88	\$0.04
2003	\$0.27	\$0.17	\$0.44	\$0.05	\$0.145	\$0.05	\$0.10	\$0.35	44%	\$0.79	\$0.04
2002	\$0.25	\$0.15	\$0.41	\$0.05	\$0.131	\$0.04	\$0.10	\$0.33	45%	\$0.73	\$0.03
2001	\$0.25	\$0.17	\$0.42	\$0.05	\$0.109	\$0.04	\$0.10	\$0.30	42%	\$0.72	\$0.03
2000	\$0.28	\$0.16	\$0.44	\$0.05	\$0.107	\$0.05	\$0.10	\$0.30	41%	\$0.75	\$0.03

Nova Scotia Gas Price Composition With Gas Prices at \$1.11

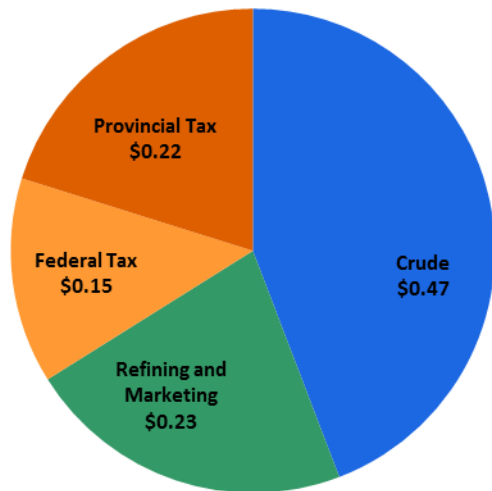


Nova Scotia Gas Prices

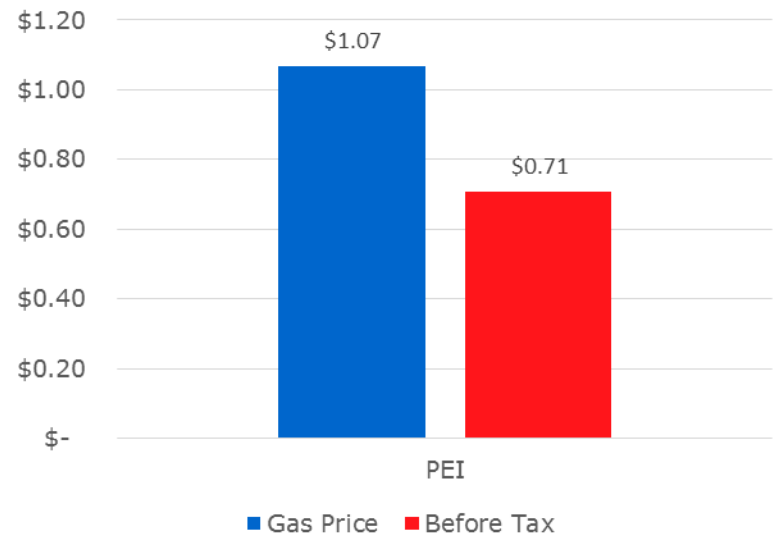


Nova Scotia Gasoline Tax Breakdown (\$/L)											
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.47	\$0.24	\$0.71	\$0.10	\$0.155	\$0.05	\$0.10	\$0.40	36%	\$1.11	\$0.04
2014	\$0.71	\$0.18	\$0.89	\$0.11	\$0.155	\$0.06	\$0.10	\$0.43	32%	\$1.32	\$0.04
2013	\$0.72	\$0.17	\$0.89	\$0.11	\$0.155	\$0.06	\$0.10	\$0.43	32%	\$1.32	\$0.04
2012	\$0.72	\$0.17	\$0.89	\$0.11	\$0.155	\$0.06	\$0.10	\$0.43	32%	\$1.32	\$0.04
2011	\$0.63	\$0.21	\$0.84	\$0.10	\$0.155	\$0.05	\$0.10	\$0.41	32%	\$1.26	\$0.04
2010	\$0.49	\$0.19	\$0.68	\$0.07	\$0.155	\$0.05	\$0.10	\$0.38	35%	\$1.06	\$0.03
2009	\$0.42	\$0.19	\$0.60	\$0.07	\$0.155	\$0.04	\$0.10	\$0.37	38%	\$0.97	\$0.03
2008	\$0.65	\$0.15	\$0.79	\$0.08	\$0.155	\$0.05	\$0.10	\$0.39	33%	\$1.18	\$0.03
2007	\$0.48	\$0.21	\$0.69	\$0.08	\$0.155	\$0.06	\$0.10	\$0.39	36%	\$1.08	\$0.04
2006	\$0.46	\$0.20	\$0.66	\$0.07	\$0.155	\$0.06	\$0.10	\$0.39	37%	\$1.05	\$0.04
2005	\$0.44	\$0.17	\$0.60	\$0.07	\$0.155	\$0.06	\$0.10	\$0.38	39%	\$0.99	\$0.04
2004	\$0.33	\$0.18	\$0.51	\$0.06	\$0.155	\$0.05	\$0.10	\$0.37	42%	\$0.88	\$0.04
2003	\$0.27	\$0.15	\$0.42	\$0.05	\$0.155	\$0.05	\$0.10	\$0.36	46%	\$0.78	\$0.04
2002	\$0.25	\$0.14	\$0.39	\$0.05	\$0.150	\$0.04	\$0.10	\$0.35	47%	\$0.74	\$0.04
2001	\$0.25	\$0.16	\$0.40	\$0.05	\$0.135	\$0.04	\$0.10	\$0.33	45%	\$0.73	\$0.04
2000	\$0.28	\$0.15	\$0.43	\$0.05	\$0.135	\$0.05	\$0.10	\$0.33	44%	\$0.76	\$0.04

**PEI Gas Price
Composition With Gas
Prices at \$1.07**

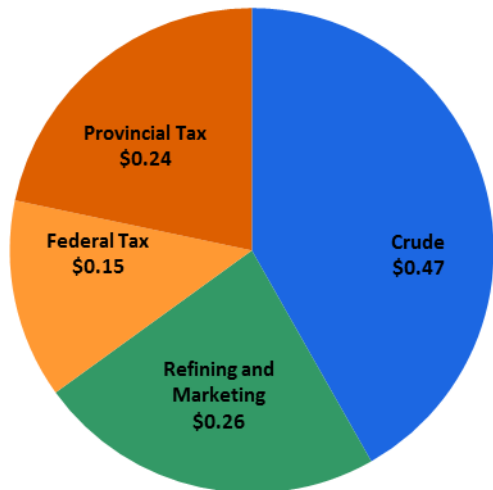


PEI Gas Prices

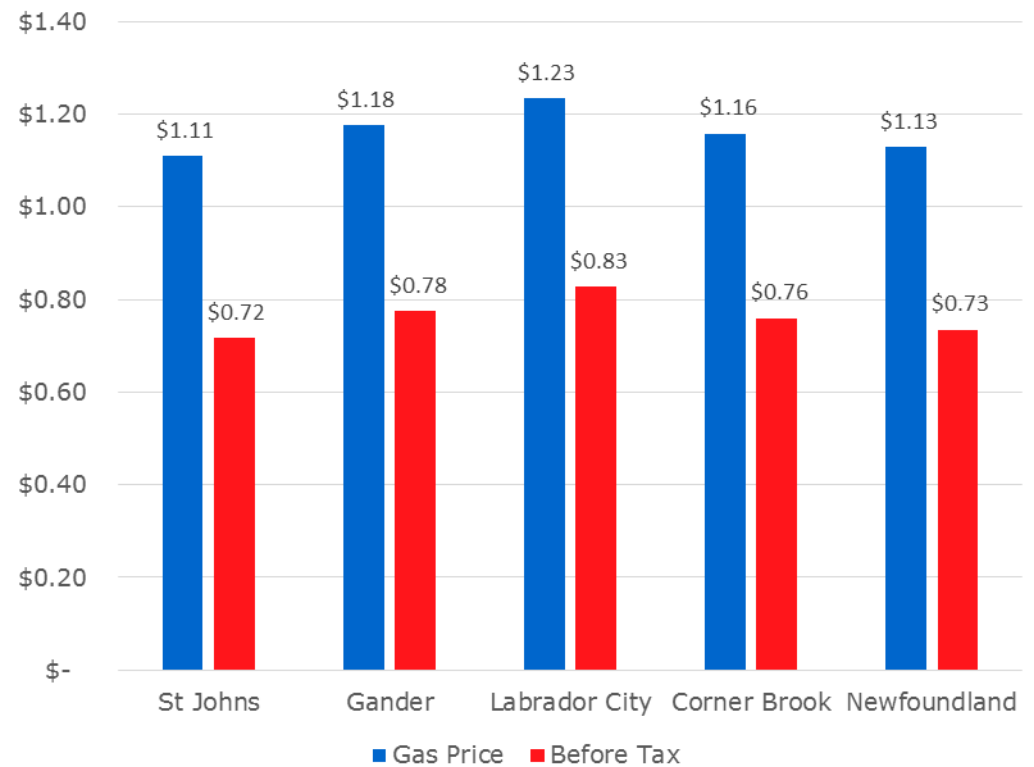


PEI Gasoline Tax Breakdown (\$/L)											
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.47	\$0.23	\$0.71	\$0.08	\$0.131	\$0.05	\$0.10	\$0.36	34%	\$1.07	\$0.03
2014	\$0.71	\$0.21	\$0.92	\$0.10	\$0.131	\$0.06	\$0.10	\$0.39	30%	\$1.31	\$0.03
2013	\$0.72	\$0.20	\$0.92	\$0.08	\$0.138	\$0.06	\$0.10	\$0.37	29%	\$1.29	\$0.03
2012	\$0.72	\$0.20	\$0.92	\$0.00	\$0.158	\$0.06	\$0.10	\$0.32	26%	\$1.24	\$0.01
2011	\$0.63	\$0.25	\$0.87	\$0.00	\$0.158	\$0.06	\$0.10	\$0.31	26%	\$1.19	\$0.01
2010	\$0.49	\$0.22	\$0.71	\$0.00	\$0.158	\$0.05	\$0.10	\$0.31	30%	\$1.01	\$0.01
2009	\$0.42	\$0.22	\$0.64	\$0.00	\$0.152	\$0.04	\$0.10	\$0.30	32%	\$0.93	\$0.01
2008	\$0.65	\$0.19	\$0.84	\$0.00	\$0.156	\$0.05	\$0.10	\$0.31	27%	\$1.15	\$0.01
2007	\$0.48	\$0.23	\$0.71	\$0.00	\$0.181	\$0.06	\$0.10	\$0.34	32%	\$1.05	\$0.02
2006	\$0.46	\$0.20	\$0.66	\$0.00	\$0.208	\$0.06	\$0.10	\$0.37	36%	\$1.03	\$0.02
2005	\$0.44	\$0.17	\$0.61	\$0.00	\$0.194	\$0.06	\$0.10	\$0.36	37%	\$0.96	\$0.02
2004	\$0.33	\$0.19	\$0.52	\$0.00	\$0.163	\$0.06	\$0.10	\$0.32	38%	\$0.84	\$0.02
2003	\$0.27	\$0.18	\$0.45	\$0.00	\$0.140	\$0.05	\$0.10	\$0.29	39%	\$0.74	\$0.02
2002	\$0.25	\$0.15	\$0.40	\$0.00	\$0.138	\$0.04	\$0.10	\$0.28	41%	\$0.68	\$0.02
2001	\$0.25	\$0.20	\$0.45	\$0.00	\$0.130	\$0.05	\$0.10	\$0.28	38%	\$0.72	\$0.02
2000	\$0.28	\$0.15	\$0.43	\$0.00	\$0.130	\$0.05	\$0.10	\$0.28	39%	\$0.70	\$0.02

Newfoundland Gas Price Composition With Gas Prices at \$1.13



Newfoundland Gas Prices



Newfoundland Gasoline Tax Breakdown (\$/L)											
Year	Crude	Refining and Marketing	Before Tax Price	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Percent Tax	Pump Price	Tax-On-Tax
2015	\$0.47	\$0.26	\$0.73	\$0.08	\$0.165	\$0.05	\$0.10	\$0.39	35%	\$1.13	\$0.03
2014	\$0.71	\$0.20	\$0.91	\$0.09	\$0.165	\$0.06	\$0.10	\$0.42	31%	\$1.33	\$0.03
2013	\$0.72	\$0.18	\$0.90	\$0.09	\$0.165	\$0.06	\$0.10	\$0.42	32%	\$1.32	\$0.03
2012	\$0.72	\$0.20	\$0.92	\$0.09	\$0.165	\$0.06	\$0.10	\$0.42	31%	\$1.34	\$0.03
2011	\$0.63	\$0.26	\$0.89	\$0.09	\$0.165	\$0.06	\$0.10	\$0.41	32%	\$1.30	\$0.03
2010	\$0.49	\$0.23	\$0.72	\$0.08	\$0.165	\$0.05	\$0.10	\$0.39	35%	\$1.12	\$0.03
2009	\$0.42	\$0.23	\$0.65	\$0.07	\$0.165	\$0.05	\$0.10	\$0.38	37%	\$1.03	\$0.03
2008	\$0.65	\$0.19	\$0.84	\$0.09	\$0.165	\$0.06	\$0.10	\$0.41	33%	\$1.25	\$0.03
2007	\$0.48	\$0.24	\$0.72	\$0.08	\$0.165	\$0.06	\$0.10	\$0.40	36%	\$1.12	\$0.04
2006	\$0.46	\$0.23	\$0.69	\$0.08	\$0.165	\$0.06	\$0.10	\$0.40	37%	\$1.09	\$0.04
2005	\$0.44	\$0.19	\$0.63	\$0.07	\$0.165	\$0.06	\$0.10	\$0.40	39%	\$1.03	\$0.04
2004	\$0.33	\$0.20	\$0.53	\$0.06	\$0.165	\$0.06	\$0.10	\$0.38	42%	\$0.92	\$0.04
2003	\$0.27	\$0.18	\$0.46	\$0.06	\$0.165	\$0.05	\$0.10	\$0.37	45%	\$0.83	\$0.04
2002	\$0.25	\$0.16	\$0.41	\$0.05	\$0.165	\$0.05	\$0.10	\$0.37	47%	\$0.77	\$0.04
2001	\$0.25	\$0.18	\$0.43	\$0.06	\$0.165	\$0.05	\$0.10	\$0.37	46%	\$0.80	\$0.04
2000	\$0.28	\$0.18	\$0.46	\$0.06	\$0.165	\$0.05	\$0.10	\$0.37	45%	\$0.84	\$0.04

Appendix B – 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 2015-16 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 2015-16 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 price and pre-tax price are based Kent Marketing Services Limited's tables for margin data, retail price and retail price excluding retail for April 2015. Crude costs are based on the March 2015 figures from the margin data.
<http://kentreports.com/wpps.aspx>
- Average prices and taxes for Canada, provinces and cities 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
 - Estimates based on using 2012 to 2013 growth were used for 2014 and 2015

ⁱ These figures are calculated using the absolute difference between total taxes paid and the Canadian average, and the absolute difference between pre-tax gas prices and the Canadian average. The Canadian average is a non-weighted average of 49 cities and provinces.