

18th Annual Gas Tax Honesty Report

Canadian Taxpayers Federation

May 19th, 2016

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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 89,000 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 2014-15 the CTF raised \$4.7 million on the strength of 30,663 donations. Donations to the CTF are not deductible as a charitable contribution.

Fact Summary

- Montreal has the highest taxes and Vancouver has the second highest.
- Alberta continues to have the lowest gas taxes and the lowest gas prices, but after the introduction of the carbon tax on gas on January 1, 2017 it will lose that position to Manitoba and Saskatchewan.
- Quebec has the most complicated system by far. With 30 different rates for gasoline taxation for different regions.
- Across Canada taxes make up 37% of the pump price for gasoline and 32% diesel.
- On average Canadians pay 37 cents of tax on each litre of gas and 29 cents on each litre of diesel.
- The \$0.015/litre tax increase from 1995 for use in “deficit elimination” will cost Canadians an extra \$618 million in 2016, and will have cost Canadians \$12.6 billion since 1995.
- Federal and provincial governments collected \$20 billion in fuel taxes in 2016. Of that \$15 billion came from gas taxes and \$5 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 than others.
- The federal and provincial tax-on-tax on gasoline will cost an extra 3 cents per litre on average, allowing governments to rake in an additional \$1.2 billion in revenue.
 - For diesel, consumers are paying an extra 2 cents per litre, for an additional \$370 million in government revenue.
 - In total, governments will collect almost \$1.6 billion in tax-on-tax revenue.
- Each time Canadians fill their tank (64 litres) they pay \$23.73 in taxes, \$1.89 of tax-on-tax.
- The average Canadian pays \$654 in gas tax each year.

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 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

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 in the country at \$1.15 per litre and that's because its 48 cents per litre in gas taxes are so high. Montreal has the second highest gas prices with pump prices of \$1.07 per litre and the highest gas taxes at an incredible 47%, with taxpayers paying 50 cents per litre in taxes. Victoria with its 40 cents per litre in gas taxes comes in a close third with gas prices at \$1.06 per litre. The rest of BC and Quebec also has some of the highest gas prices in the country.

Gas Price Ranking as of April 2016					
Province/City	Pump Price (\$/L)	Tax Bill (\$/L)	Tax Portion	Highest Gas Taxes	Highest Pump Prices
Vancouver	\$1.15	\$0.48	41%	2	1
Montreal	\$1.07	\$0.50	47%	1	2
Quebec with regular rate	\$1.03	\$0.47	45%	3	4
Victoria	\$1.06	\$0.40	38%	4	3
Newfoundland	\$1.03	\$0.38	37%	6	5
Nova Scotia	\$1.02	\$0.39	38%	5	6
BC outside of Vancouver and Victoria	\$1.00	\$0.36	36%	9	7
PEI	\$1.00	\$0.35	35%	10	8
Ontario	\$0.99	\$0.36	36%	8	9
New Brunswick	\$0.97	\$0.37	38%	7	10
Manitoba	\$0.90	\$0.28	31%	12	11
Saskatchewan	\$0.90	\$0.29	33%	11	12
Alberta	\$0.87	\$0.27	31%	13	13

Alberta still has the lowest gas prices and gas taxes for right now. That will change in January 2017 when a 4.49 cent per litre carbon tax will be introduced and will rise to 6.73 cents in 2018. That means the end to Albertans paying the lowest price for gasoline in the country. Newfoundland's ranking will also change with the introduction of an alleged "temporary" gas tax increase effective June 2, 2016. That will raise the gas tax from 16.5 cents per litre to 33 cents per litre. Newfoundland will also increase gas taxes with the

increase of the provincial portion of the HST from 8% to 10% on June 2nd, 2016.ⁱ New Brunswick is also increasing its provincial portion of the HST from 8% to 10%, that will be effective on July 1st, 2016.

Those changes will affect the rankings. If those new taxes were in place in April Newfoundland gas prices jump from 103 cents per litre to 124 cents per litre. The combined effect of a 16.5 cent per litre tax hike and an extra 2 per cent HST tax would mean Newfoundland would have the highest gas taxes in the country. If Alberta's carbon tax was in effect its gas prices would jump from 87 cents to 92 cents and Alberta would lose its position as having the lowest gas prices in the country. In New Brunswick the extra 2 per cent HST will mean an extra 1.7 cents per litre.

Gas Price Ranking With Tax Increases					
Province/City	Pump Price (\$/L)	Tax Bill (\$/L)	Tax Portion	Highest Gas Taxes	Highest Pump Prices
Newfoundland	\$1.24	\$0.59	48%	1	1
Vancouver	\$1.15	\$0.48	41%	3	2
Montreal	\$1.07	\$0.50	47%	2	3
Victoria	\$1.06	\$0.40	38%	6	4
Ontario	\$1.04	\$0.41	39%	5	5
Quebec with regular rate	\$1.03	\$0.47	45%	4	6
Nova Scotia	\$1.02	\$0.39	38%	7	7
PEI	\$1.00	\$0.36	36%	9	8
BC outside of Vancouver and Victoria	\$1.00	\$0.36	36%	10	9
New Brunswick	\$0.99	\$0.38	39%	8	10
Alberta	\$0.92	\$0.32	35%	11	11
Manitoba	\$0.90	\$0.28	31%	13	12
Saskatchewan	\$0.90	\$0.29	33%	12	13

Tax and Pump Price Relationship

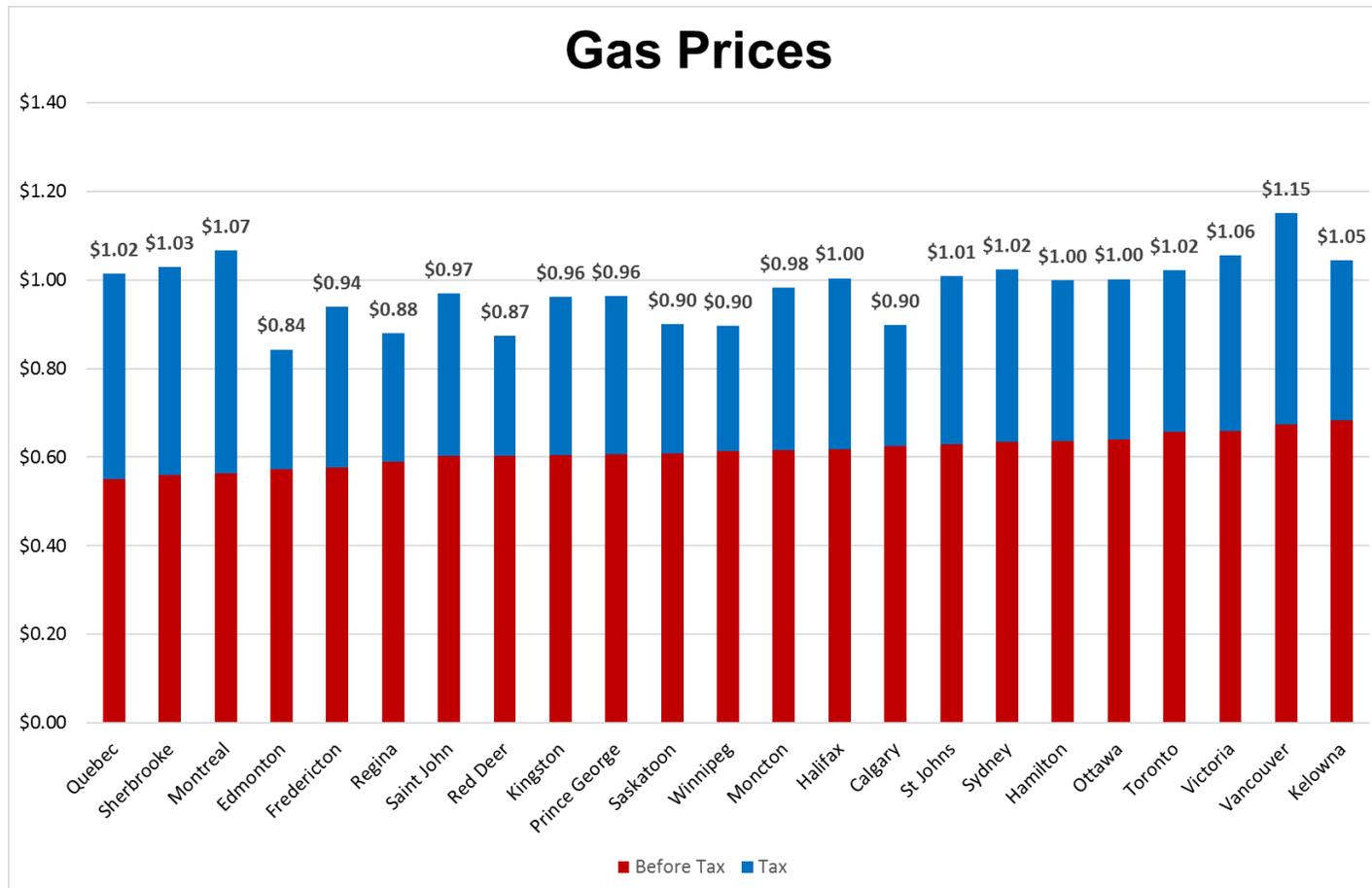
Across the country prices vary from province to province and city to city. Some of that is because of the crude costs, marketing and gas station profits, but the biggest reason for the difference is tax. Across the country, 50% of the price difference from the Canadian average is accounted for by taxes. The rest of the difference is from differences in the costs and profits from crude oil, refining and marketing.

The effect of taxes on price varies considerably from 88% in Nova Scotia to only 2% in BC outside of Vancouver and Victoria.

The effect of taxes doesn't just mean paying more in high-cost provinces like BC, and Quebec, but also paying much less in lower price provinces like Saskatchewan, Manitoba and Alberta. In Manitoba lower taxes account for 82% of the difference from the Canadian average.ⁱⁱ

Gas Price Difference from Canadian Average		
Province/City	Difference From Average (\$/L)	Percent Taxes Account For
Vancouver	\$0.13	74%
Montreal	\$0.05	68%
Victoria	\$0.04	58%
Newfoundland	\$0.01	65%
Quebec with regular rate	\$0.00	58%
Nova Scotia	\$0.00	88%
BC outside of Vancouver and Victoria	-\$0.02	2%
PEI	-\$0.02	33%
Ontario	-\$0.02	86%
New Brunswick	-\$0.05	22%
Manitoba	-\$0.12	82%
Saskatchewan	-\$0.12	70%
Alberta	-\$0.14	74%

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 57 cents in Edmonton and just a cent more at 58 cents in Fredericton. However, that gap grows to 10 cents after taxes.



“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 some tax increases. One of those tax hikes was a \$0.015/litre increase in the gas excise tax introduced as a “deficit elimination measure.” Since the tax was tied to the federal deficit, taxpayers had every right to expect it would be scraped when the budget was balanced. However, when the deficit disappeared in 1997 the deficit elimination tax remained.

It survived eleven consecutive years of surpluses, and then the government returned to deficit in 2008. Then after running \$145 billion in deficits over six years the federal government finally returned to balance in 2014, but again the tax survived.

Budget 2016 returned the federal government to deficit with no plan to return to balance. However, it’s past time to end this “temporary” tax. The government needs a plan to return to balance and that should include finally getting rid of 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 will have cost Canadians \$12.6 billion by the end of the year. It will cost Canadian drivers \$619 million this year alone.

Deficit Elimination Gas Tax	
Year	"Temporary" Tax Paid
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	\$613,609,935
2015	\$616,057,567
2016	\$618,514,962
Total	\$12,647,798,418

"Temporary" Tax Paid by Province

Province	Tax in 2016	Total Tax Since 1995
British Columbia	\$65,521,981	\$1,461,955,353
Alberta	\$102,692,780	\$1,708,006,327
Saskatchewan	\$24,187,789	\$441,392,798
Manitoba	\$24,076,494	\$457,677,076
Ontario	\$241,138,834	\$4,918,498,690
Quebec	\$112,364,190	\$2,619,538,172
New Brunswick	\$15,519,016	\$341,284,991
PEI	\$2,977,595	\$65,842,183
Nova Scotia	\$17,585,422	\$389,103,559
Newfoundland	\$11,688,122	\$207,465,286

Tax-on-Tax

Every time Canadians buy gasoline they are charged tax-on-tax. The government applies the sales tax (HST or GST) to the price of gas after the per-litre taxes are added. That means you don't just tax on the market price of gasoline you pay taxes on the taxes the government just added to the market price. In 2016, federal and provincial governments will collect \$1.2 billion in tax-on-tax for gasoline sales and another \$370 million of tax-on-tax from diesel sales, for a grand total of almost \$1.6 billion in tax-on-tax this year alone.ⁱⁱⁱ

Gas Tax-On-Tax					
Province/City	Federal Tax-On-Tax Per Litre	Provincial Tax-On-Tax Per Litre	Federal Tax-On-Tax Collected	Provincial Tax-On-Tax Collected	Total Tax-On-Tax Collected
Newfoundland	\$0.02	\$0.03	\$14,064,707	\$25,766,543	\$39,831,250
PEI	\$0.01	\$0.02	\$2,292,748	\$4,126,947	\$6,419,695
Nova Scotia	\$0.01	\$0.03	\$14,947,609	\$29,895,218	\$44,842,827
New Brunswick	\$0.01	\$0.02	\$13,191,164	\$23,744,095	\$36,935,259
Quebec outside of Montreal	\$0.02	\$0.03	\$59,053,348	\$117,811,430	\$176,864,778
Montreal	\$0.02	\$0.04	\$67,079,689	\$133,823,979	\$200,903,667
Ontario	\$0.01	\$0.02	\$198,537,640	\$317,660,224	\$516,197,864
Manitoba	\$0.01	\$0.00	\$19,261,195	\$0	\$19,261,195
Saskatchewan	\$0.01	\$0.00	\$20,156,491	\$0	\$20,156,491
Alberta	\$0.01	\$0.00	\$78,731,132	\$0	\$78,731,132
BC outside of Vancouver and Victoria	\$0.02	\$0.00	\$26,161,806	\$0	\$26,161,806
Vancouver	\$0.02	\$0.00	\$49,612,956	\$0	\$49,612,956
Victoria	\$0.02	\$0.00	\$5,832,906	\$0	\$5,832,906
Canada	\$0.01	\$0.02	\$568,923,391	\$652,828,436	\$1,221,751,826

Diesel Tax-On-Tax					
Province/City	Federal Tax-On-Tax Per Litre	Provincial Tax-On-Tax Per Litre	Federal Tax-On-Tax Collected	Provincial Tax-On-Tax Collected	Total Tax-On-Tax Collected
Newfoundland	\$0.01	\$0.02	\$3,909,569	\$7,162,330	\$11,071,899
PEI	\$0.01	\$0.02	\$456,686	\$822,035	\$1,278,721
Nova Scotia	\$0.01	\$0.02	\$3,811,480	\$7,622,960	\$11,434,440
New Brunswick	\$0.01	\$0.02	\$4,440,007	\$7,992,013	\$12,432,020
Quebec outside of Montreal	\$0.01	\$0.03	\$18,292,192	\$36,492,923	\$54,785,115
Montreal	\$0.01	\$0.03	\$19,012,904	\$37,930,743	\$56,943,647
Ontario	\$0.01	\$0.01	\$45,064,655	\$72,103,447	\$117,168,102
Manitoba	\$0.01	\$0.00	\$7,443,054	\$0	\$7,443,054
Saskatchewan	\$0.01	\$0.00	\$15,010,644	\$0	\$15,010,644
Alberta	\$0.01	\$0.00	\$41,184,618	\$0	\$41,184,618
BC outside of Vancouver and Victoria	\$0.01	\$0.00	\$10,019,209	\$0	\$10,019,209
Vancouver	\$0.02	\$0.00	\$19,889,007	\$0	\$19,889,007
Victoria	\$0.02	\$0.00	\$2,263,474	\$0	\$2,263,474
Canada	\$0.01	\$0.01	\$199,575,584	\$171,254,567	\$370,830,151

Gas and Diesel Tax-On-Tax Collected			
Province/City	Federal	Provincial	Total
Newfoundland	\$17,974,276	\$32,928,874	\$50,903,150
PEI	\$2,749,434	\$4,948,982	\$7,698,416
Nova Scotia	\$18,759,089	\$37,518,178	\$56,277,267
New Brunswick	\$17,631,171	\$31,736,108	\$49,367,279
Quebec outside of Montreal	\$77,345,540	\$154,304,353	\$231,649,893
Montreal	\$86,092,592	\$171,754,722	\$257,847,314
Ontario	\$243,602,295	\$389,763,671	\$633,365,966
Manitoba	\$26,704,249	\$0	\$26,704,249
Saskatchewan	\$35,167,135	\$0	\$35,167,135
Alberta	\$119,915,750	\$0	\$119,915,750
BC outside of Vancouver and Victoria	\$36,181,015	\$0	\$36,181,015
Vancouver	\$69,501,962	\$0	\$69,501,962
Victoria	\$8,096,380	\$0	\$8,096,380
Canada	\$759,720,890	\$822,954,887	\$1,582,675,777

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 by far.

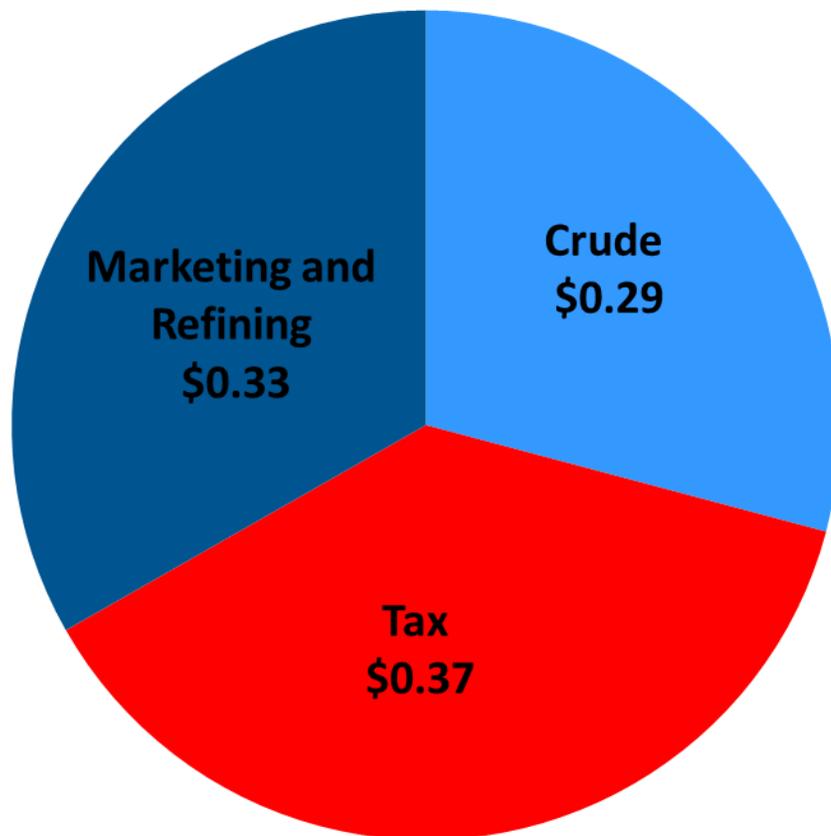
Quebec has different excise tax rates for peripheral regions, specific regions, regions bordering Ontario or New Brunswick, regions bordering the United States and aboriginal reserves. Within each of those there are multiple rates based on the distances from borders or regions or if the region fits into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

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 of taxes in Quebec outside of Montreal. However, for estimates of the total taxes paid in Quebec outside of Montreal the reduced rate of 16.9 cents per litre for specific regions is used. This provides a conservative estimate since most Quebecers outside of Montreal pay the higher regular rate, although others pay lower rates because they live in one of the regions with reduced rates.

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

National Gas Price Composition

National Gas Prices Composition at 99 cents/L



Based on Canada Average from Kent Marketing Services Limited's Unleaded Margin data for April 2016.

<http://charting.kentgrouppltd.com/>

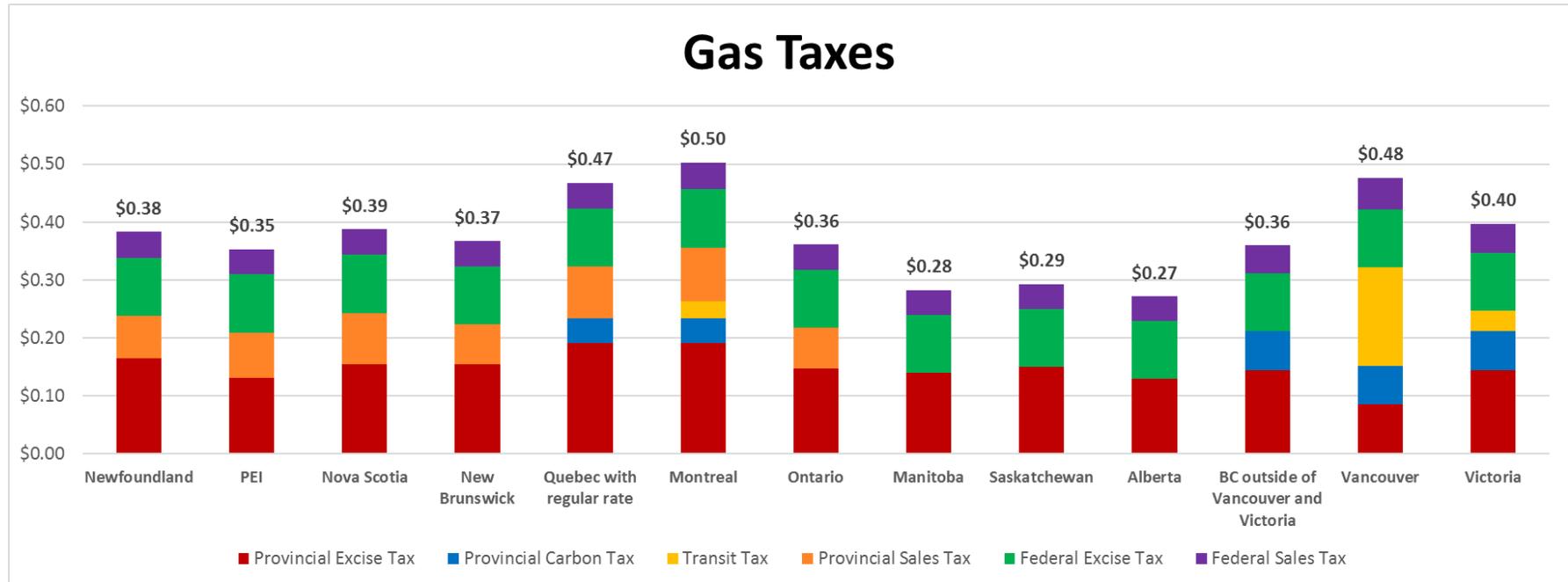
Gas Price Breakdown

Gas taxes are complicated and you won't see the total tax on your receipt. The big picture is that taxes can account for up to 46% of the pump price. That's the combination of up to six different taxes, some applied on top of others.^v

Gasoline Price Breakdown (\$/L)				
Province/City	Market Price	Tax	Pump Price	Tax Portion
Newfoundland	\$0.64	\$0.38	\$1.03	37.3%
PEI	\$0.64	\$0.35	\$1.00	35.5%
Nova Scotia	\$0.63	\$0.39	\$1.02	38.2%
New Brunswick	\$0.60	\$0.37	\$0.97	37.8%
Quebec with regular rate	\$0.56	\$0.47	\$1.03	45.4%
Montreal	\$0.56	\$0.50	\$1.07	47.1%
Ontario	\$0.63	\$0.36	\$0.99	36.4%
Manitoba	\$0.62	\$0.28	\$0.90	31.5%
Saskatchewan	\$0.60	\$0.29	\$0.90	32.7%
Alberta	\$0.60	\$0.27	\$0.87	31.1%
BC outside of Vancouver and Victoria	\$0.64	\$0.36	\$1.00	35.9%
Vancouver	\$0.67	\$0.48	\$1.15	41.4%
Victoria	\$0.66	\$0.40	\$1.06	37.6%
Canada	\$0.61	\$0.37	\$0.99	37.6%

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

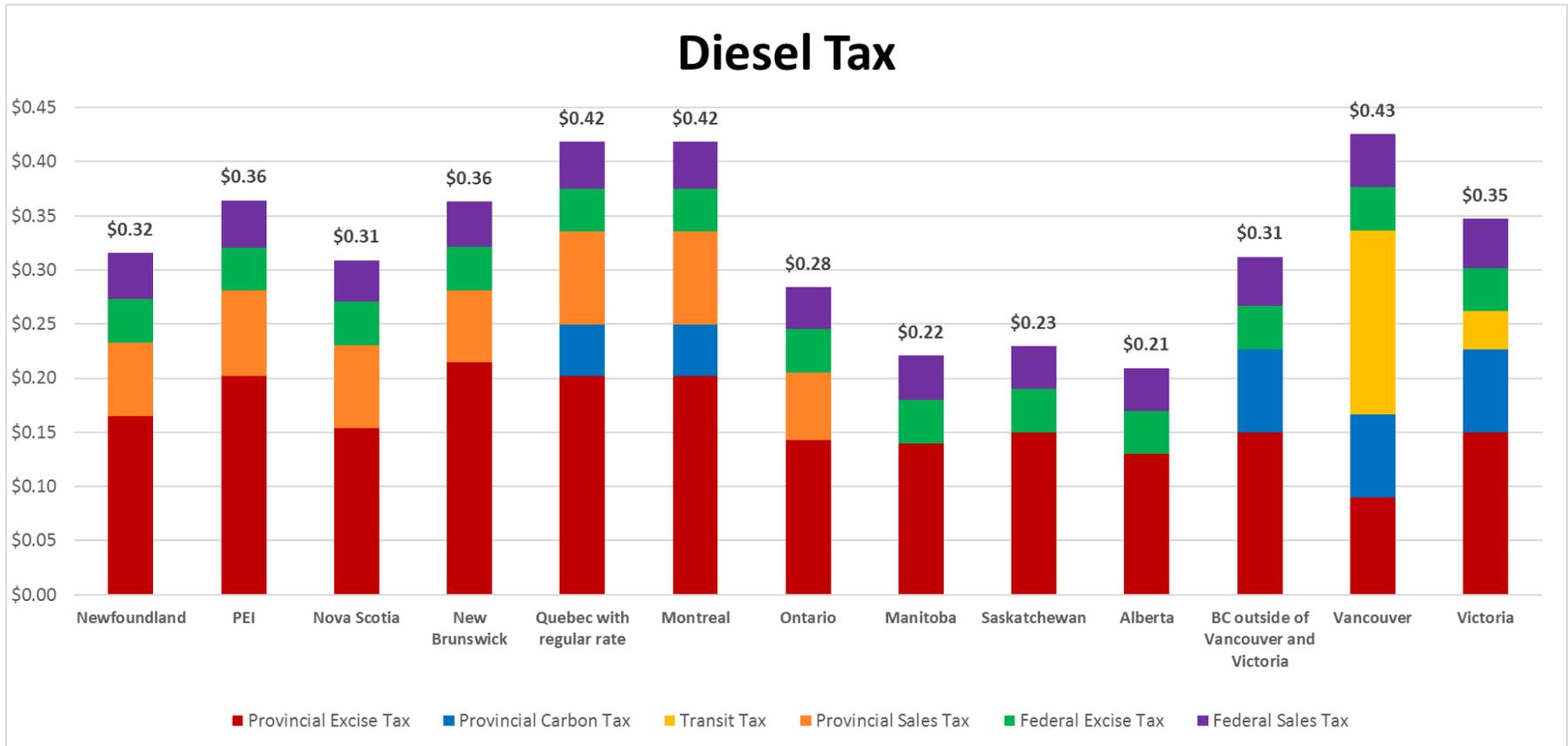
Gasoline Tax Breakdown (\$/L)								
Province/City	Provincial Excise Tax	Provincial Carbon Tax	Transit Tax	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Total Tax	Tax-On-Tax
Newfoundland	\$0.165	\$0.000	\$0.000	\$0.07	\$0.10	\$0.05	\$0.38	\$0.03
PEI	\$0.131	\$0.000	\$0.000	\$0.08	\$0.10	\$0.04	\$0.35	\$0.03
Nova Scotia	\$0.155	\$0.000	\$0.000	\$0.09	\$0.10	\$0.04	\$0.39	\$0.04
New Brunswick	\$0.155	\$0.000	\$0.000	\$0.07	\$0.10	\$0.04	\$0.37	\$0.03
Quebec with regular rate	\$0.192	\$0.042	\$0.000	\$0.09	\$0.10	\$0.04	\$0.47	\$0.05
Montreal	\$0.192	\$0.042	\$0.030	\$0.09	\$0.10	\$0.05	\$0.50	\$0.05
Ontario	\$0.147	\$0.000	\$0.000	\$0.07	\$0.10	\$0.04	\$0.36	\$0.03
Manitoba	\$0.140	\$0.000	\$0.000	\$0.00	\$0.10	\$0.04	\$0.28	\$0.01
Saskatchewan	\$0.150	\$0.000	\$0.000	\$0.00	\$0.10	\$0.04	\$0.29	\$0.01
Alberta	\$0.130	\$0.000	\$0.000	\$0.00	\$0.10	\$0.04	\$0.27	\$0.01
BC outside of Vancouver and Victoria	\$0.145	\$0.067	\$0.000	\$0.00	\$0.10	\$0.05	\$0.36	\$0.02
Vancouver	\$0.085	\$0.067	\$0.170	\$0.00	\$0.10	\$0.05	\$0.48	\$0.02
Victoria	\$0.145	\$0.067	\$0.035	\$0.00	\$0.10	\$0.05	\$0.40	\$0.02
Canada	\$0.149	\$0.015	\$0.013	\$0.05	\$0.10	\$0.04	\$0.37	\$0.03



Diesel Price Breakdown

Diesel Price Breakdown (\$/L)				
Province/City	Market Price	Tax	Pump Price	Tax Portion
Newfoundland	\$0.65	\$0.32	\$0.96	32.8%
PEI	\$0.63	\$0.36	\$1.00	36.6%
Nova Scotia	\$0.57	\$0.31	\$0.88	35.1%
New Brunswick	\$0.58	\$0.36	\$0.94	38.7%
Quebec with regular rate	\$0.57	\$0.42	\$0.99	42.4%
Montreal	\$0.57	\$0.42	\$0.99	42.4%
Ontario	\$0.59	\$0.28	\$0.88	32.3%
Manitoba	\$0.64	\$0.22	\$0.86	25.7%
Saskatchewan	\$0.60	\$0.23	\$0.83	27.6%
Alberta	\$0.61	\$0.21	\$0.82	25.4%
BC outside of Vancouver and Victoria	\$0.64	\$0.31	\$0.95	32.7%
Vancouver	\$0.60	\$0.43	\$1.02	41.6%
Victoria	\$0.61	\$0.35	\$0.96	36.3%
Canada	\$0.60	\$0.29	\$0.89	32.4%

Diesel Tax Breakdown (\$/L)								
Province/City	Provincial Excise Tax	Provincial Carbon Tax	Transit Tax	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Total Tax	Tax-On-Tax
Newfoundland	\$0.165	\$0.000	\$0.000	\$0.07	\$0.04	\$0.04	\$0.32	\$0.03
PEI	\$0.202	\$0.000	\$0.000	\$0.08	\$0.04	\$0.04	\$0.36	\$0.03
Nova Scotia	\$0.154	\$0.000	\$0.000	\$0.08	\$0.04	\$0.04	\$0.31	\$0.03
New Brunswick	\$0.215	\$0.000	\$0.000	\$0.07	\$0.04	\$0.04	\$0.36	\$0.03
Quebec with regular rate	\$0.202	\$0.048	\$0.000	\$0.09	\$0.04	\$0.04	\$0.42	\$0.04
Montreal	\$0.202	\$0.048	\$0.000	\$0.09	\$0.04	\$0.04	\$0.42	\$0.04
Ontario	\$0.143	\$0.000	\$0.000	\$0.06	\$0.04	\$0.04	\$0.28	\$0.02
Manitoba	\$0.140	\$0.000	\$0.000	\$0.00	\$0.04	\$0.04	\$0.22	\$0.01
Saskatchewan	\$0.150	\$0.000	\$0.000	\$0.00	\$0.04	\$0.04	\$0.23	\$0.01
Alberta	\$0.130	\$0.000	\$0.000	\$0.00	\$0.04	\$0.04	\$0.21	\$0.01
BC outside of Vancouver and Victoria	\$0.150	\$0.077	\$0.000	\$0.00	\$0.04	\$0.05	\$0.31	\$0.01
Vancouver	\$0.090	\$0.077	\$0.170	\$0.00	\$0.04	\$0.05	\$0.43	\$0.02
Victoria	\$0.150	\$0.077	\$0.035	\$0.00	\$0.04	\$0.05	\$0.35	\$0.02
Canada	\$0.151	\$0.019	\$0.004	\$0.03	\$0.04	\$0.04	\$0.29	\$0.02



Fuel Tax Revenue

Total revenue from taxes on gasoline and diesel are \$20 billion. Provincial governments and transit authorities get most of that with \$13 billion and over \$7 billion to the federal government.

Gas and Diesel Tax Revenue						
Province/City	Provincial and Transit Per Litre Taxes	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Tax-On-Tax	Total Tax
Newfoundland	\$268,198,658	\$98,749,562	\$91,286,862	\$53,902,599	\$50,903,150	\$512,137,681
PEI	\$33,628,345	\$18,565,479	\$21,360,339	\$10,314,155	\$7,698,416	\$83,868,318
Nova Scotia	\$242,228,189	\$133,594,501	\$132,953,593	\$66,797,251	\$56,277,267	\$575,573,534
New Brunswick	\$235,233,877	\$106,038,993	\$117,389,543	\$58,910,552	\$49,367,279	\$517,572,965
Quebec outside of Montreal	\$1,112,670,522	\$443,727,882	\$434,240,285	\$222,419,991	\$231,649,893	\$2,213,058,679
Montreal	\$1,300,433,698	\$453,453,055	\$421,418,151	\$227,294,764	\$257,847,314	\$2,402,599,669
Ontario	\$3,067,449,710	\$1,437,463,215	\$1,804,596,181	\$898,414,509	\$633,365,966	\$7,207,923,615
Manitoba	\$340,494,788	\$0	\$193,590,201	\$102,461,606	\$26,704,249	\$636,546,596
Saskatchewan	\$478,888,061	\$0	\$224,454,640	\$131,261,515	\$35,167,135	\$834,604,216
Alberta	\$1,519,886,498	\$0	\$878,428,506	\$474,745,975	\$119,915,750	\$2,873,060,979
BC outside of Vancouver and Victoria	\$525,701,136	\$0	\$197,919,165	\$114,108,587	\$36,181,015	\$837,728,888
Vancouver	\$1,112,501,082	\$0	\$277,538,166	\$180,200,740	\$69,501,962	\$1,570,239,988
Victoria	\$122,277,536	\$0	\$39,650,066	\$23,759,908	\$8,096,380	\$185,687,510
Canada	\$10,359,592,101	\$2,691,592,687	\$4,834,825,698	\$2,564,592,152	\$1,582,675,777	\$20,450,602,637

Gas Tax Revenue							
Province/City	Taxable sales of Gas (Litres)	Provincial and Transit Per Litre Taxes	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Tax-On-Tax	Total Tax
Newfoundland	779,208,142	\$203,373,325	\$71,790,268	\$77,920,814	\$39,186,828	\$39,831,250	\$392,271,235
PEI	198,506,326	\$26,004,329	\$15,596,642	\$19,850,633	\$8,664,801	\$6,419,695	\$70,116,405
Nova Scotia	1,172,361,500	\$181,716,032	\$103,528,279	\$117,236,150	\$51,764,140	\$44,842,827	\$454,244,601
New Brunswick	1,034,601,083	\$160,363,168	\$80,010,316	\$103,460,108	\$44,450,176	\$36,935,259	\$388,283,768
Quebec outside of Montreal	3,801,945,662	\$800,872,402	\$330,729,063	\$380,194,566	\$165,778,979	\$176,864,778	\$1,677,575,010
Montreal	3,689,264,411	\$972,667,331	\$341,139,824	\$368,926,441	\$170,997,405	\$200,903,667	\$1,853,731,001
Ontario	16,075,922,263	\$2,363,160,573	\$1,130,987,253	\$1,607,592,226	\$706,867,033	\$516,197,864	\$5,808,607,085
Manitoba	1,605,099,598	\$224,713,944	\$0	\$160,509,960	\$68,680,062	\$19,261,195	\$453,903,966
Saskatchewan	1,612,519,280	\$241,877,892	\$0	\$161,251,928	\$68,772,162	\$20,156,491	\$471,901,982
Alberta	6,846,185,363	\$890,004,097	\$0	\$684,618,536	\$284,691,354	\$78,731,132	\$1,859,313,987
BC outside of Vancouver and Victoria	1,678,652,953	\$355,370,830	\$0	\$167,865,295	\$79,946,430	\$26,161,806	\$603,182,555
Vancouver	2,352,997,653	\$756,959,345	\$0	\$235,299,765	\$128,791,327	\$49,612,956	\$1,121,050,437
Victoria	336,481,473	\$83,009,979	\$0	\$33,648,147	\$16,919,971	\$5,832,906	\$133,578,098
Canada	41,183,745,708	7,260,093,247	2,073,781,646	4,118,374,571	1,835,510,667	1,221,751,826	15,287,760,130

Diesel Tax Revenue							
Province/City	Taxable sales of Diesel (Litres)	Provincial and Transit Per Litre Taxes	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Tax-On-Tax	Total Tax
Newfoundland	334,151,199	\$64,825,333	\$26,959,293	\$13,366,048	\$14,715,772	\$11,071,899	\$119,866,446
PEI	37,742,654	\$7,624,016	\$2,968,837	\$1,509,706	\$1,649,354	\$1,278,721	\$13,751,913
Nova Scotia	392,936,084	\$60,512,157	\$30,066,222	\$15,717,443	\$15,033,111	\$11,434,440	\$121,328,933
New Brunswick	348,235,856	\$74,870,709	\$26,028,677	\$13,929,434	\$14,460,376	\$12,432,020	\$129,289,196
Quebec outside of Montreal	1,351,142,962	\$311,798,120	\$112,998,818	\$54,045,718	\$56,641,012	\$54,785,115	\$535,483,669
Montreal	1,312,292,751	\$327,766,367	\$112,313,231	\$52,491,710	\$56,297,359	\$56,943,647	\$548,868,667
Ontario	4,925,098,864	\$704,289,138	\$306,475,962	\$197,003,955	\$191,547,476	\$117,168,102	\$1,399,316,530
Manitoba	827,006,033	\$115,780,845	\$0	\$33,080,241	\$33,781,544	\$7,443,054	\$182,642,630
Saskatchewan	1,580,067,797	\$237,010,170	\$0	\$63,202,712	\$62,489,353	\$15,010,644	\$362,702,234
Alberta	4,845,249,235	\$629,882,400	\$0	\$193,809,969	\$190,054,622	\$41,184,618	\$1,013,746,992
BC outside of Vancouver and Victoria	751,346,741	\$170,330,306	\$0	\$30,053,870	\$34,162,157	\$10,019,209	\$234,546,333
Vancouver	1,055,960,015	\$355,541,737	\$0	\$42,238,401	\$51,409,413	\$19,889,007	\$449,189,551
Victoria	150,047,979	\$39,267,556	\$0	\$6,001,919	\$6,839,937	\$2,263,474	\$52,109,412
Canada	17,911,278,169	3,099,498,854	617,811,041	716,451,127	729,081,486	360,923,951	5,162,842,507

Tax per Fill-Up

No one buys just one litre of gas, we buy tanks of gas. The average tax for a 64 litre fill-up in Canada is over \$23, including \$1.89 in tax-on-tax.

Tax on a 64 Litre Fill-Up						
Province/City	Before Tax	Provincial Taxes	Federal Taxes	Tax-on-Tax	Total Tax	Total
Newfoundland	\$41.27	\$15.22	\$9.31	\$2.20	\$24.53	\$65.80
PEI	\$41.09	\$13.41	\$9.19	\$2.07	\$22.61	\$63.69
Nova Scotia	\$40.20	\$15.57	\$9.23	\$2.45	\$24.80	\$64.99
New Brunswick	\$38.67	\$14.32	\$9.15	\$2.12	\$23.47	\$62.14
Quebec with regular rate	\$35.93	\$20.67	\$9.26	\$3.20	\$29.93	\$65.86
Montreal	\$36.05	\$22.79	\$9.37	\$3.49	\$32.16	\$68.21
Ontario	\$40.47	\$13.91	\$9.21	\$2.06	\$23.12	\$63.60
Manitoba	\$39.41	\$8.96	\$9.14	\$0.77	\$18.10	\$57.51
Saskatchewan	\$38.59	\$9.60	\$9.13	\$0.80	\$18.73	\$57.32
Alberta	\$38.51	\$8.32	\$9.06	\$0.74	\$17.38	\$55.89
BC outside of Vancouver and Victoria	\$41.01	\$13.55	\$9.45	\$1.00	\$23.00	\$64.01
Vancouver	\$43.07	\$20.59	\$9.90	\$1.35	\$30.49	\$73.56
Victoria	\$42.18	\$15.79	\$9.62	\$1.11	\$25.41	\$67.58
Canada	\$39.32	\$14.48	\$9.24	\$1.89	\$23.73	\$63.04

Annual Gas Tax

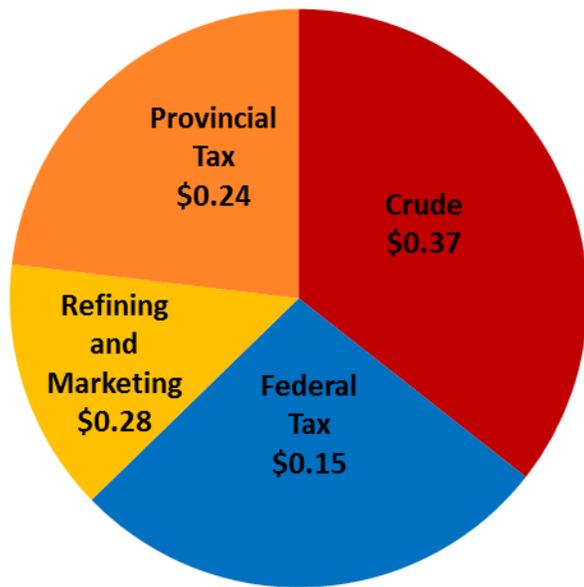
Canada is a big country and we have to drive to get around. According to the Canadian Vehicle Use Study the average vehicle owner buys 1,765 litres of fuel a year to drive 15,616 km in a year. That means paying an average of \$654.30 in gas tax this year, and over \$50 of that will be tax on tax. If 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 Alberta it means paying \$480 in tax while in Vancouver it means paying \$841 in tax.

Average Annual Gas Taxes Paid Per Vehicle						
Province/City	Before Tax	Provincial Taxes	Federal Taxes	Tax-on-Tax	Total Tax	Total
Newfoundland	\$1,138.09	\$419.69	\$256.79	\$60.80	\$676.48	\$1,814.57
PEI	\$1,133.13	\$369.89	\$253.54	\$57.08	\$623.43	\$1,756.56
Nova Scotia	\$1,108.55	\$429.44	\$254.43	\$67.51	\$683.87	\$1,792.42
New Brunswick	\$1,066.54	\$394.90	\$252.33	\$58.51	\$647.23	\$1,713.77
Quebec with regular rate	\$990.92	\$569.97	\$255.49	\$88.19	\$825.46	\$1,816.38
Montreal	\$994.32	\$628.55	\$258.31	\$96.12	\$886.85	\$1,881.17
Ontario	\$1,116.21	\$383.63	\$254.11	\$56.67	\$637.74	\$1,753.94
Manitoba	\$1,086.84	\$247.10	\$252.02	\$21.18	\$499.12	\$1,585.96
Saskatchewan	\$1,064.26	\$264.75	\$251.78	\$22.06	\$516.53	\$1,580.78
Alberta	\$1,061.96	\$229.45	\$249.90	\$20.30	\$479.35	\$1,541.31
BC outside of Vancouver and Victoria	\$1,131.02	\$373.65	\$260.56	\$27.51	\$634.21	\$1,765.23
Vancouver	\$1,187.85	\$567.80	\$273.11	\$37.22	\$840.91	\$2,028.75
Victoria	\$1,163.14	\$435.43	\$265.25	\$30.60	\$700.68	\$1,863.81
Canada	\$1,084.30	\$399.42	\$254.88	\$52.19	\$654.30	\$1,738.60

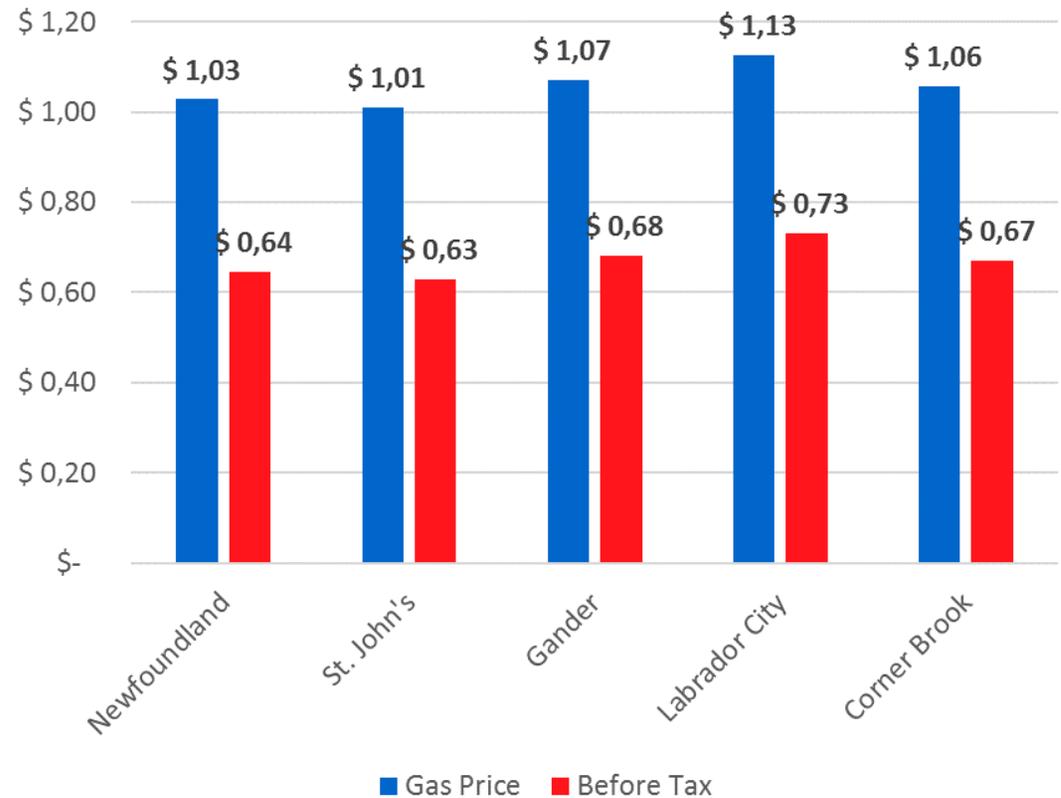
Provincial Summaries

Newfoundland in April 2016

**Newfoundland Gas Price
 Composition with Gas
 Prices at \$1.03**



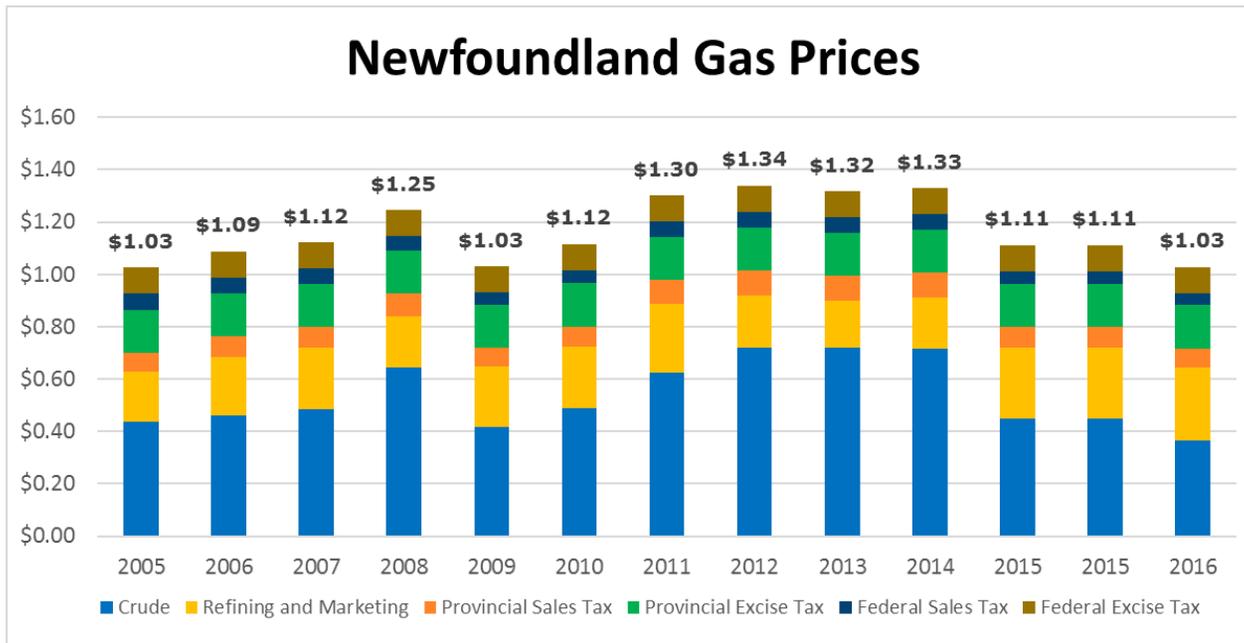
Newfoundland Gas Prices



Newfoundland Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.37	\$0.28	\$0.07	\$0.165	\$0.05	\$0.10	\$0.38	\$0.64	\$1.03	37%	\$0.03
2015	\$0.45	\$0.27	\$0.08	\$0.165	\$0.05	\$0.10	\$0.39	\$0.72	\$1.11	35%	\$0.03
2015	\$0.45	\$0.27	\$0.08	\$0.165	\$0.05	\$0.10	\$0.39	\$0.72	\$1.11	35%	\$0.03
2014	\$0.71	\$0.20	\$0.09	\$0.165	\$0.06	\$0.10	\$0.42	\$0.91	\$1.33	31%	\$0.03
2013	\$0.72	\$0.18	\$0.09	\$0.165	\$0.06	\$0.10	\$0.42	\$0.90	\$1.32	32%	\$0.03
2012	\$0.72	\$0.20	\$0.09	\$0.165	\$0.06	\$0.10	\$0.42	\$0.92	\$1.34	31%	\$0.03
2011	\$0.63	\$0.26	\$0.09	\$0.165	\$0.06	\$0.10	\$0.41	\$0.89	\$1.30	32%	\$0.03
2010	\$0.49	\$0.23	\$0.08	\$0.165	\$0.05	\$0.10	\$0.39	\$0.72	\$1.12	35%	\$0.03
2009	\$0.42	\$0.23	\$0.07	\$0.165	\$0.05	\$0.10	\$0.38	\$0.65	\$1.03	37%	\$0.03
2008	\$0.65	\$0.19	\$0.09	\$0.165	\$0.06	\$0.10	\$0.41	\$0.84	\$1.25	33%	\$0.03
2007	\$0.48	\$0.24	\$0.08	\$0.165	\$0.06	\$0.10	\$0.40	\$0.72	\$1.12	36%	\$0.04
2006	\$0.46	\$0.23	\$0.08	\$0.165	\$0.06	\$0.10	\$0.40	\$0.69	\$1.09	37%	\$0.04
2005	\$0.44	\$0.19	\$0.07	\$0.165	\$0.06	\$0.10	\$0.40	\$0.63	\$1.03	39%	\$0.04

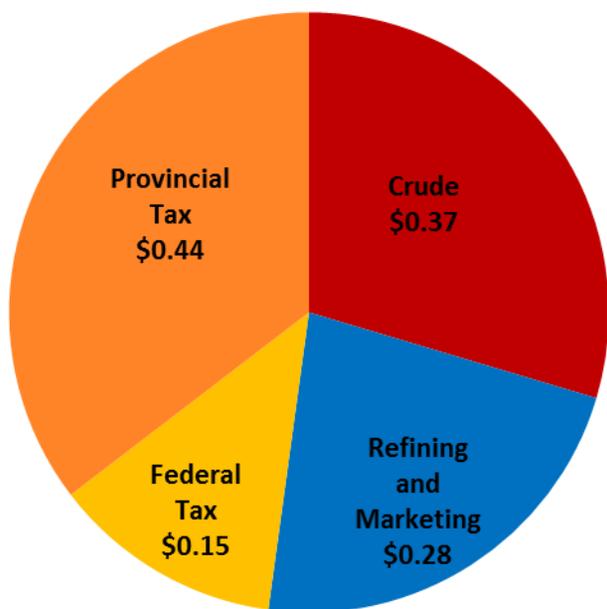
Newfoundland Gas Prices



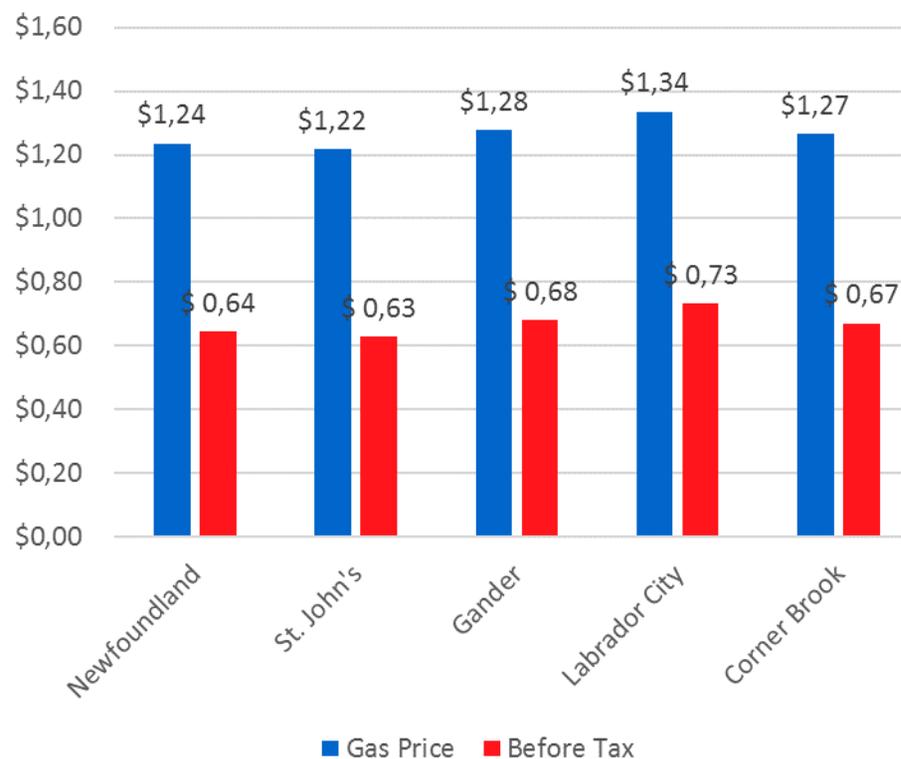
Newfoundland after June 2, 2016

These are what the gas prices will be in Newfoundland after the tax increases are implemented on June 2, 2016 and the HST increase on July 1, 2016. This assumes that the crude, refining and marketing parts of the price of gas stay the same.

Newfoundland Gas Price After Tax Hike with Gas Prices at \$1.24



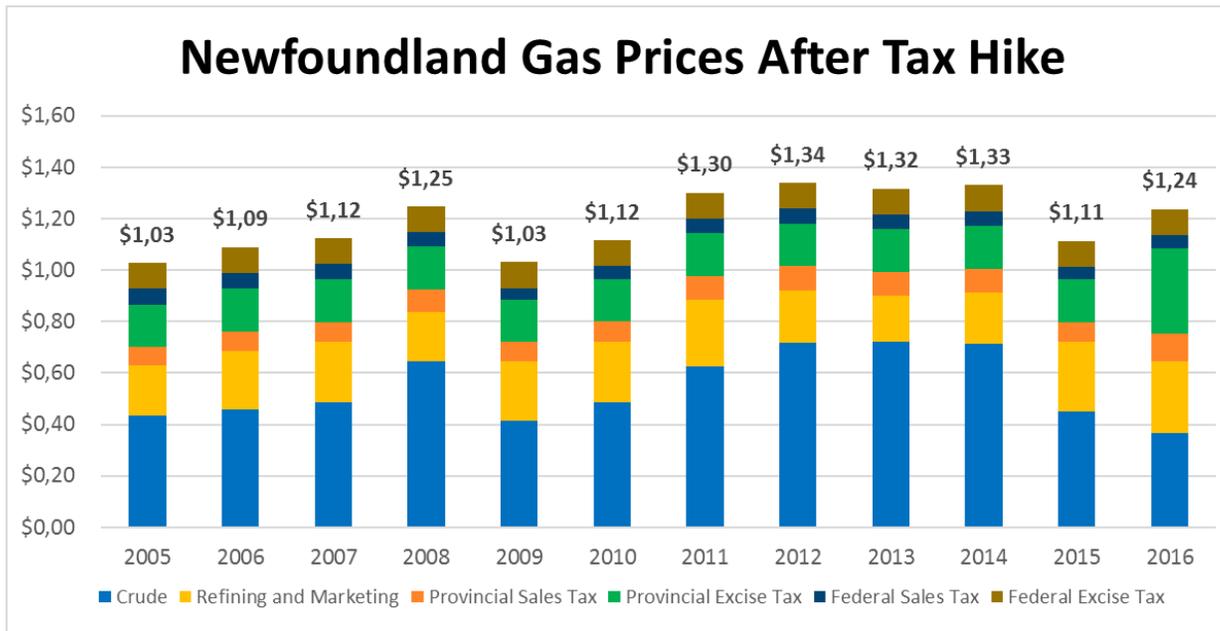
Newfoundland Gas Prices After Tax Hike



Newfoundland Gasoline Tax Breakdown (\$/L) After Tax Hike

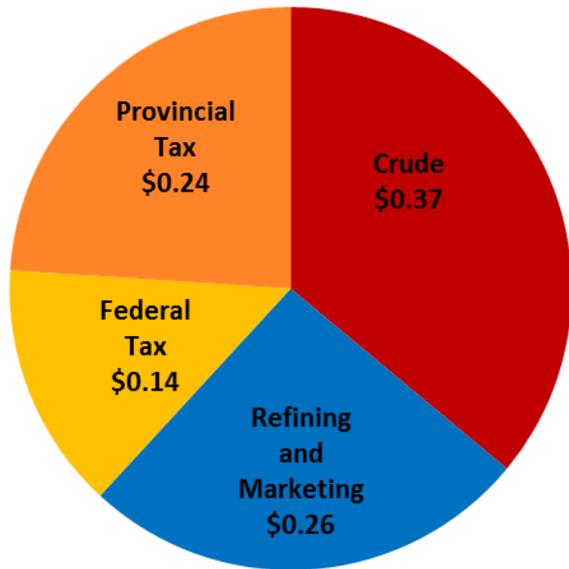
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.37	\$0.28	\$0.11	\$0.330	\$0.05	\$0.10	\$0.59	\$0.64	\$1.24	48%	\$0.06
2015	\$0.45	\$0.27	\$0.08	\$0.165	\$0.05	\$0.10	\$0.39	\$0.72	\$1.11	35%	\$0.03
2014	\$0.71	\$0.20	\$0.09	\$0.165	\$0.06	\$0.10	\$0.42	\$0.91	\$1.33	31%	\$0.03
2013	\$0.72	\$0.18	\$0.09	\$0.165	\$0.06	\$0.10	\$0.42	\$0.90	\$1.32	32%	\$0.03
2012	\$0.72	\$0.20	\$0.09	\$0.165	\$0.06	\$0.10	\$0.42	\$0.92	\$1.34	31%	\$0.03
2011	\$0.63	\$0.26	\$0.09	\$0.165	\$0.06	\$0.10	\$0.41	\$0.89	\$1.30	32%	\$0.03
2010	\$0.49	\$0.23	\$0.08	\$0.165	\$0.05	\$0.10	\$0.39	\$0.72	\$1.12	35%	\$0.03
2009	\$0.42	\$0.23	\$0.07	\$0.165	\$0.05	\$0.10	\$0.38	\$0.65	\$1.03	37%	\$0.03
2008	\$0.65	\$0.19	\$0.09	\$0.165	\$0.06	\$0.10	\$0.41	\$0.84	\$1.25	33%	\$0.03
2007	\$0.48	\$0.24	\$0.08	\$0.165	\$0.06	\$0.10	\$0.40	\$0.72	\$1.12	36%	\$0.04
2006	\$0.46	\$0.23	\$0.08	\$0.165	\$0.06	\$0.10	\$0.40	\$0.69	\$1.09	37%	\$0.04
2005	\$0.44	\$0.19	\$0.07	\$0.165	\$0.06	\$0.10	\$0.40	\$0.63	\$1.03	39%	\$0.04

Newfoundland Gas Prices After Tax Hike

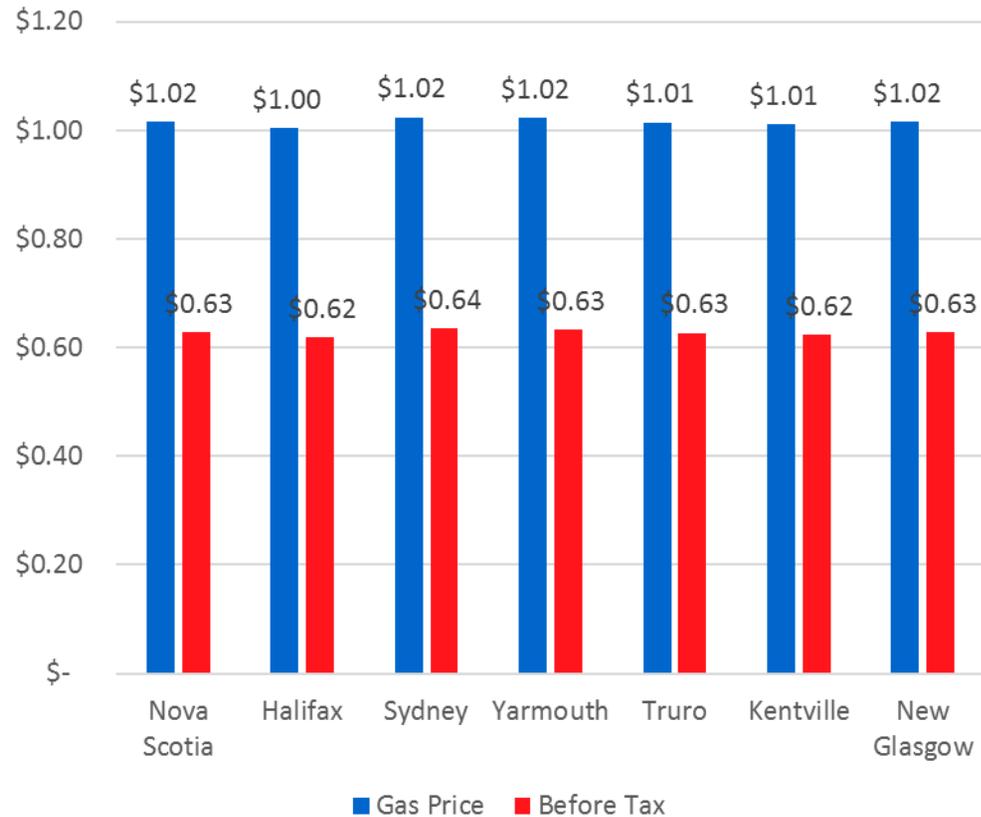


Nova Scotia

Nova Scotia Gas Price Composition with Gas Prices at \$1.02



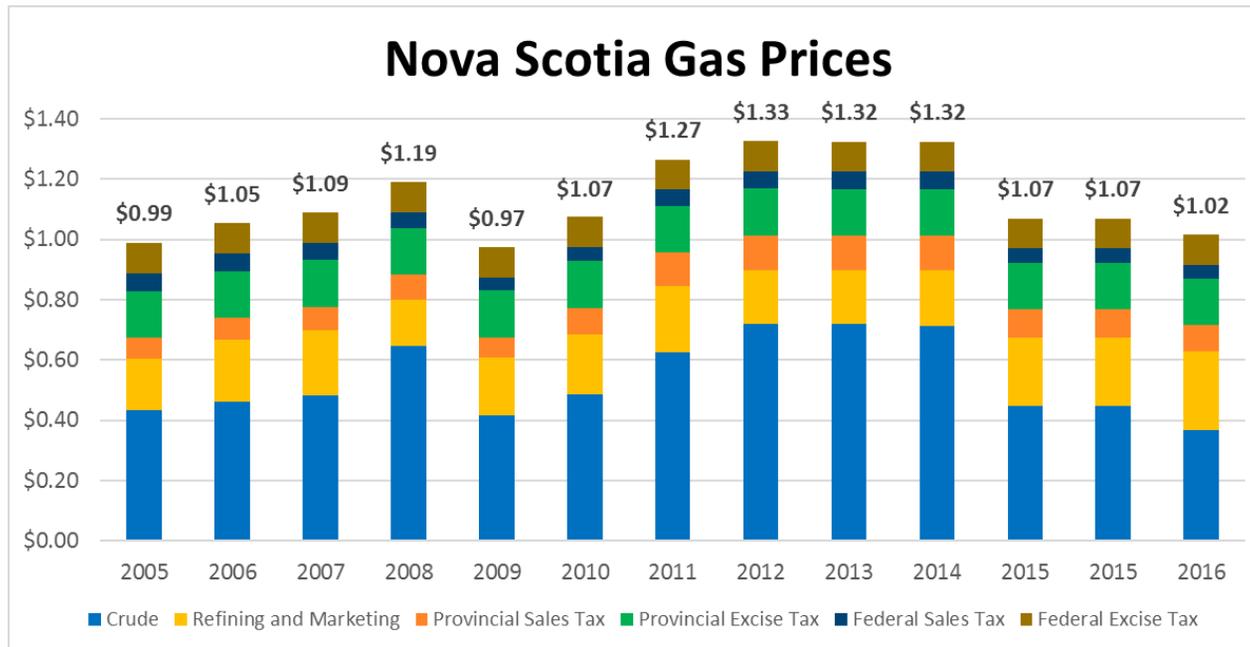
Nova Scotia Gas Prices



Nova Scotia Gasoline Tax Breakdown (\$/L)

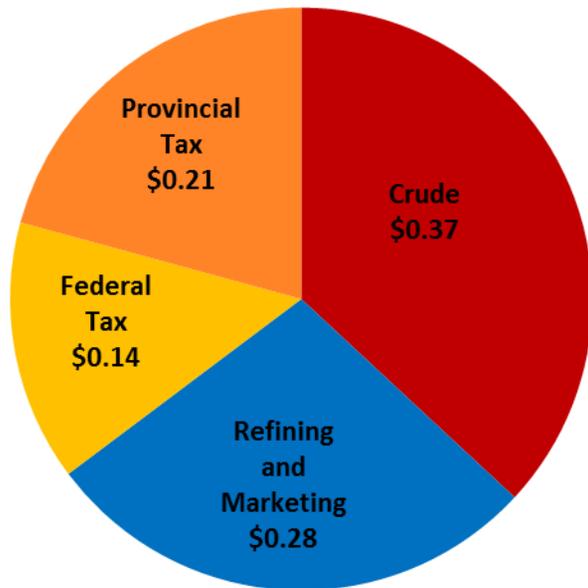
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.37	\$0.26	\$0.09	\$0.155	\$0.04	\$0.10	\$0.39	\$0.63	\$1.02	38%	\$0.04
2015	\$0.45	\$0.23	\$0.09	\$0.155	\$0.05	\$0.10	\$0.39	\$0.68	\$1.07	37%	\$0.04
2015	\$0.45	\$0.23	\$0.09	\$0.155	\$0.05	\$0.10	\$0.39	\$0.68	\$1.07	37%	\$0.04
2014	\$0.71	\$0.18	\$0.12	\$0.155	\$0.06	\$0.10	\$0.43	\$0.90	\$1.32	32%	\$0.04
2013	\$0.72	\$0.18	\$0.12	\$0.155	\$0.06	\$0.10	\$0.43	\$0.90	\$1.32	32%	\$0.04
2012	\$0.72	\$0.18	\$0.12	\$0.155	\$0.06	\$0.10	\$0.43	\$0.90	\$1.33	32%	\$0.04
2011	\$0.63	\$0.22	\$0.11	\$0.155	\$0.06	\$0.10	\$0.42	\$0.85	\$1.27	33%	\$0.04
2010	\$0.49	\$0.20	\$0.09	\$0.155	\$0.05	\$0.10	\$0.39	\$0.68	\$1.07	37%	\$0.04
2009	\$0.42	\$0.19	\$0.07	\$0.155	\$0.04	\$0.10	\$0.37	\$0.61	\$0.97	38%	\$0.03
2008	\$0.65	\$0.15	\$0.08	\$0.155	\$0.05	\$0.10	\$0.39	\$0.80	\$1.19	33%	\$0.03
2007	\$0.48	\$0.22	\$0.08	\$0.155	\$0.06	\$0.10	\$0.39	\$0.70	\$1.09	36%	\$0.04
2006	\$0.46	\$0.21	\$0.07	\$0.155	\$0.06	\$0.10	\$0.39	\$0.67	\$1.05	37%	\$0.04
2005	\$0.44	\$0.17	\$0.07	\$0.155	\$0.06	\$0.10	\$0.38	\$0.60	\$0.99	39%	\$0.04

Nova Scotia Gas Prices

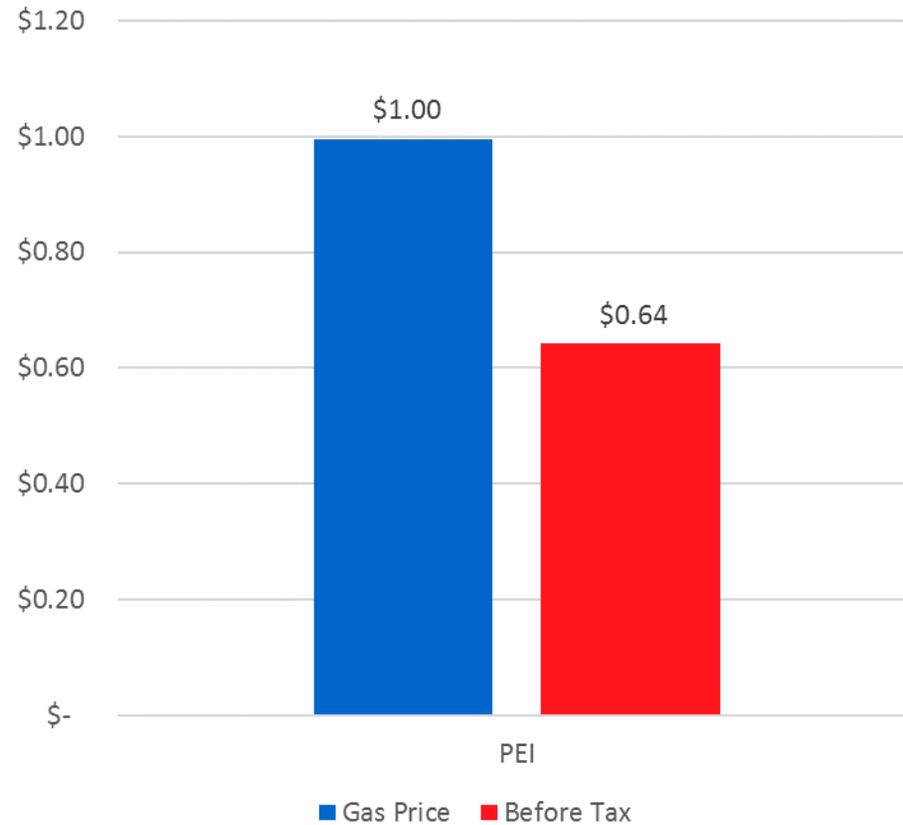


Prince Edward Island

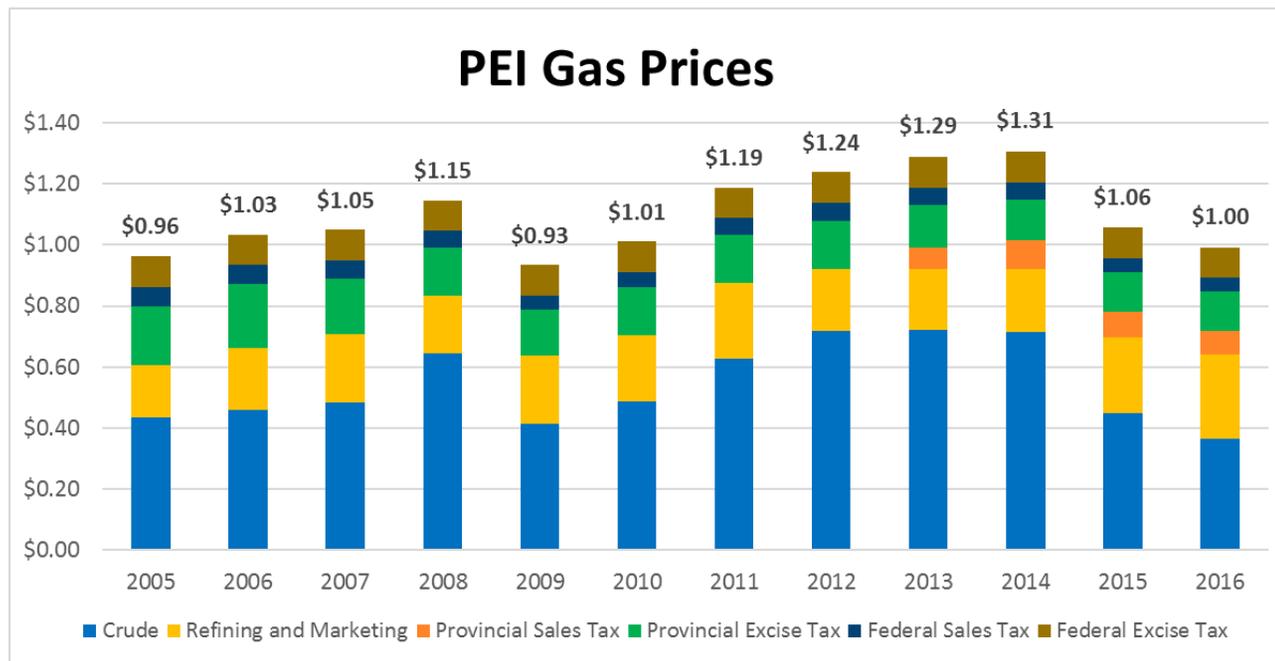
**PEI Gas Price
Composition with Gas
Prices at \$1.00**



PEI Gas Prices

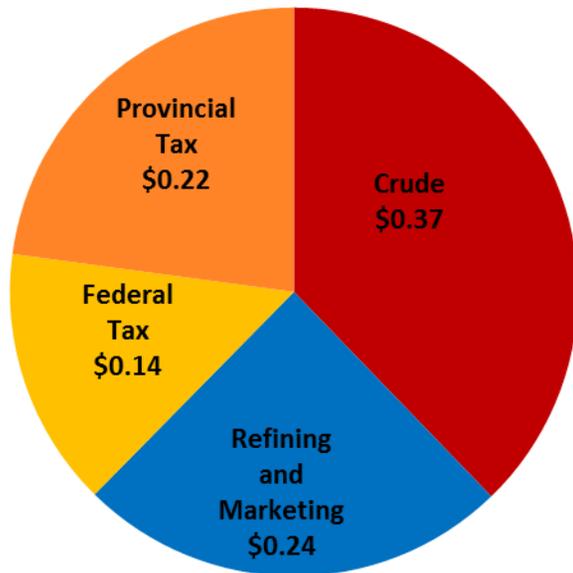


PEI Gasoline Tax Breakdown (\$/L)											
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.37	\$0.28	\$0.07	\$0.131	\$0.04	\$0.10	\$0.35	\$0.64	\$1.00	35%	\$0.03
2015	\$0.45	\$0.25	\$0.08	\$0.131	\$0.05	\$0.10	\$0.36	\$0.70	\$1.06	34%	\$0.03
2014	\$0.71	\$0.21	\$0.10	\$0.131	\$0.06	\$0.10	\$0.39	\$0.92	\$1.31	29%	\$0.03
2013	\$0.72	\$0.20	\$0.07	\$0.138	\$0.06	\$0.10	\$0.37	\$0.92	\$1.29	28%	\$0.03
2012	\$0.72	\$0.20	\$0.00	\$0.158	\$0.06	\$0.10	\$0.32	\$0.92	\$1.24	26%	\$0.01
2011	\$0.63	\$0.25	\$0.00	\$0.158	\$0.06	\$0.10	\$0.31	\$0.87	\$1.19	26%	\$0.01
2010	\$0.49	\$0.22	\$0.00	\$0.158	\$0.05	\$0.10	\$0.31	\$0.71	\$1.01	30%	\$0.01
2009	\$0.42	\$0.22	\$0.00	\$0.152	\$0.04	\$0.10	\$0.30	\$0.64	\$0.93	32%	\$0.01
2008	\$0.65	\$0.19	\$0.00	\$0.156	\$0.05	\$0.10	\$0.31	\$0.84	\$1.15	27%	\$0.01
2007	\$0.48	\$0.23	\$0.00	\$0.181	\$0.06	\$0.10	\$0.34	\$0.71	\$1.05	32%	\$0.02
2006	\$0.46	\$0.20	\$0.00	\$0.208	\$0.06	\$0.10	\$0.37	\$0.66	\$1.03	36%	\$0.02
2005	\$0.44	\$0.17	\$0.00	\$0.194	\$0.06	\$0.10	\$0.36	\$0.61	\$0.96	37%	\$0.02

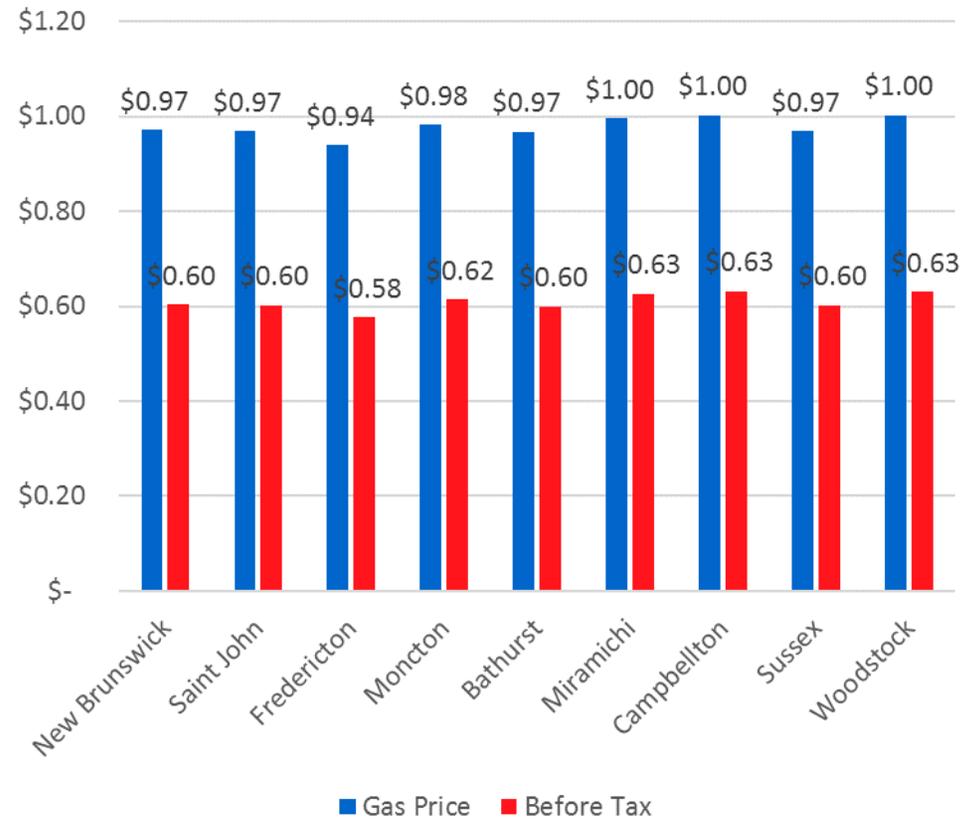


New Brunswick

**New Brunswick Gas Price
 Composition with Gas
 Prices at \$0.97**



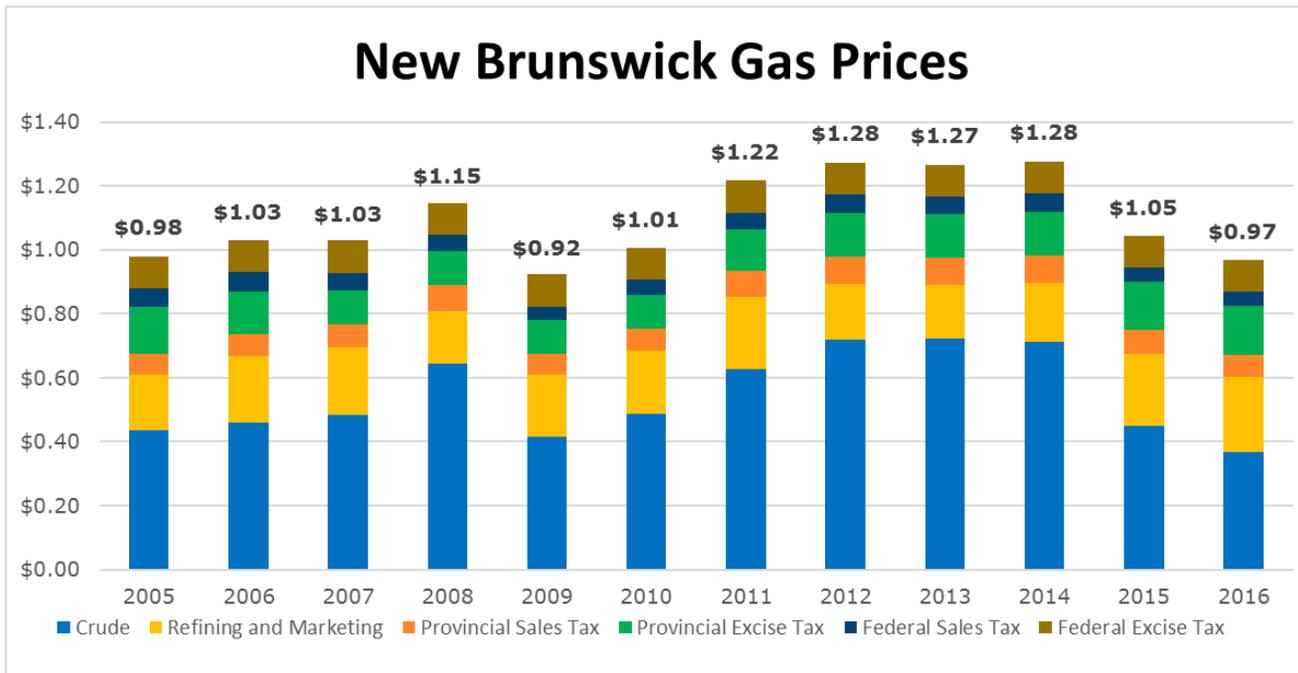
New Brunswick Gas Prices



New Brunswick Gasoline Tax Breakdown (\$/L)

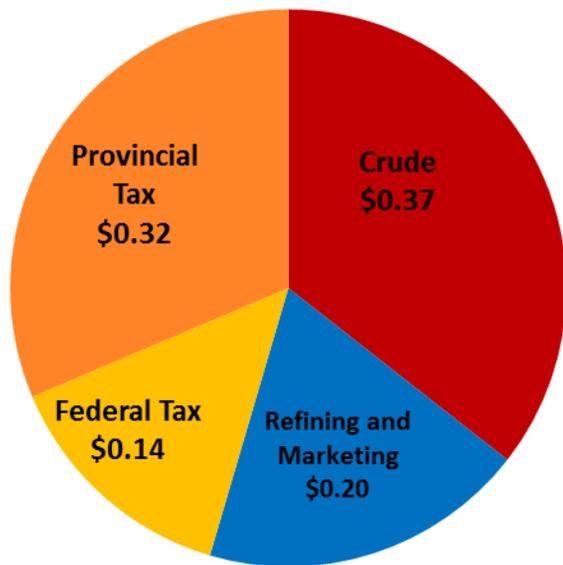
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.37	\$0.24	\$0.07	\$0.155	\$0.04	\$0.10	\$0.36	\$0.60	\$0.97	38%	\$0.03
2015	\$0.45	\$0.23	\$0.07	\$0.150	\$0.05	\$0.10	\$0.37	\$0.68	\$1.05	35%	\$0.03
2014	\$0.71	\$0.18	\$0.09	\$0.136	\$0.06	\$0.10	\$0.38	\$0.90	\$1.28	30%	\$0.03
2013	\$0.72	\$0.17	\$0.08	\$0.136	\$0.06	\$0.10	\$0.38	\$0.89	\$1.27	30%	\$0.03
2012	\$0.72	\$0.18	\$0.08	\$0.136	\$0.06	\$0.10	\$0.38	\$0.90	\$1.28	29%	\$0.03
2011	\$0.63	\$0.22	\$0.08	\$0.129	\$0.05	\$0.10	\$0.37	\$0.85	\$1.22	30%	\$0.03
2010	\$0.49	\$0.20	\$0.07	\$0.107	\$0.04	\$0.10	\$0.32	\$0.68	\$1.01	32%	\$0.03
2009	\$0.42	\$0.19	\$0.07	\$0.107	\$0.04	\$0.10	\$0.31	\$0.61	\$0.92	34%	\$0.03
2008	\$0.65	\$0.16	\$0.08	\$0.107	\$0.05	\$0.10	\$0.34	\$0.81	\$1.15	30%	\$0.03
2007	\$0.48	\$0.21	\$0.07	\$0.107	\$0.05	\$0.10	\$0.33	\$0.69	\$1.03	33%	\$0.03
2006	\$0.46	\$0.21	\$0.07	\$0.136	\$0.06	\$0.10	\$0.36	\$0.67	\$1.03	35%	\$0.03
2005	\$0.44	\$0.18	\$0.06	\$0.145	\$0.06	\$0.10	\$0.37	\$0.61	\$0.98	37%	\$0.04

New Brunswick Gas Prices

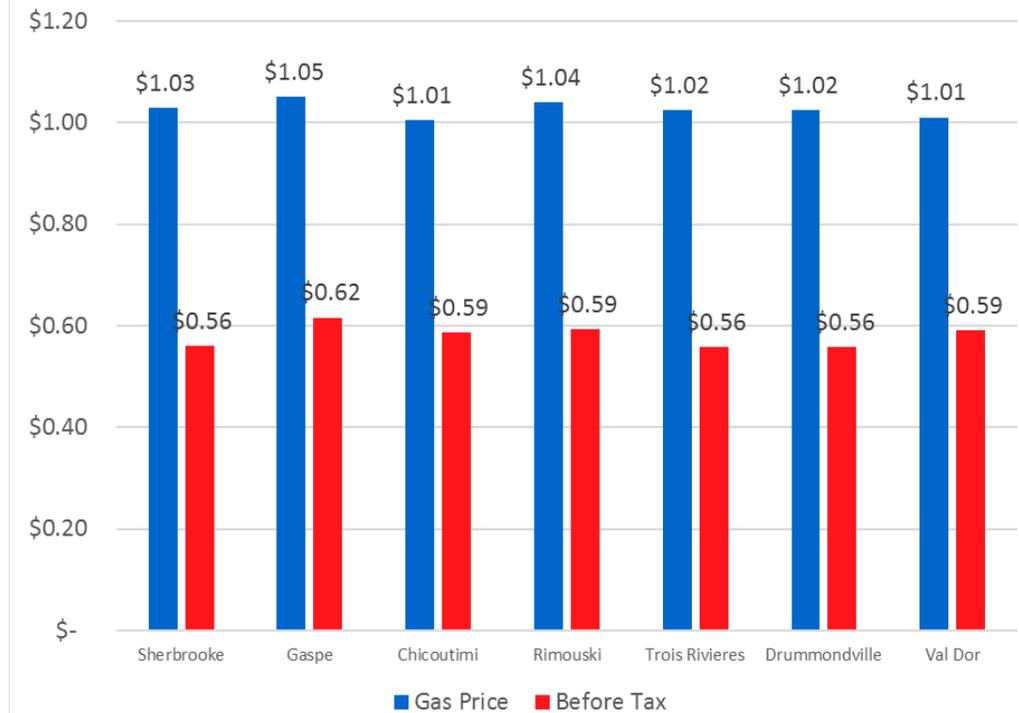


Quebec at Regular Rate

Quebec at Regular Rate
 Gas Price Composition
 with Gas Prices at \$1.02



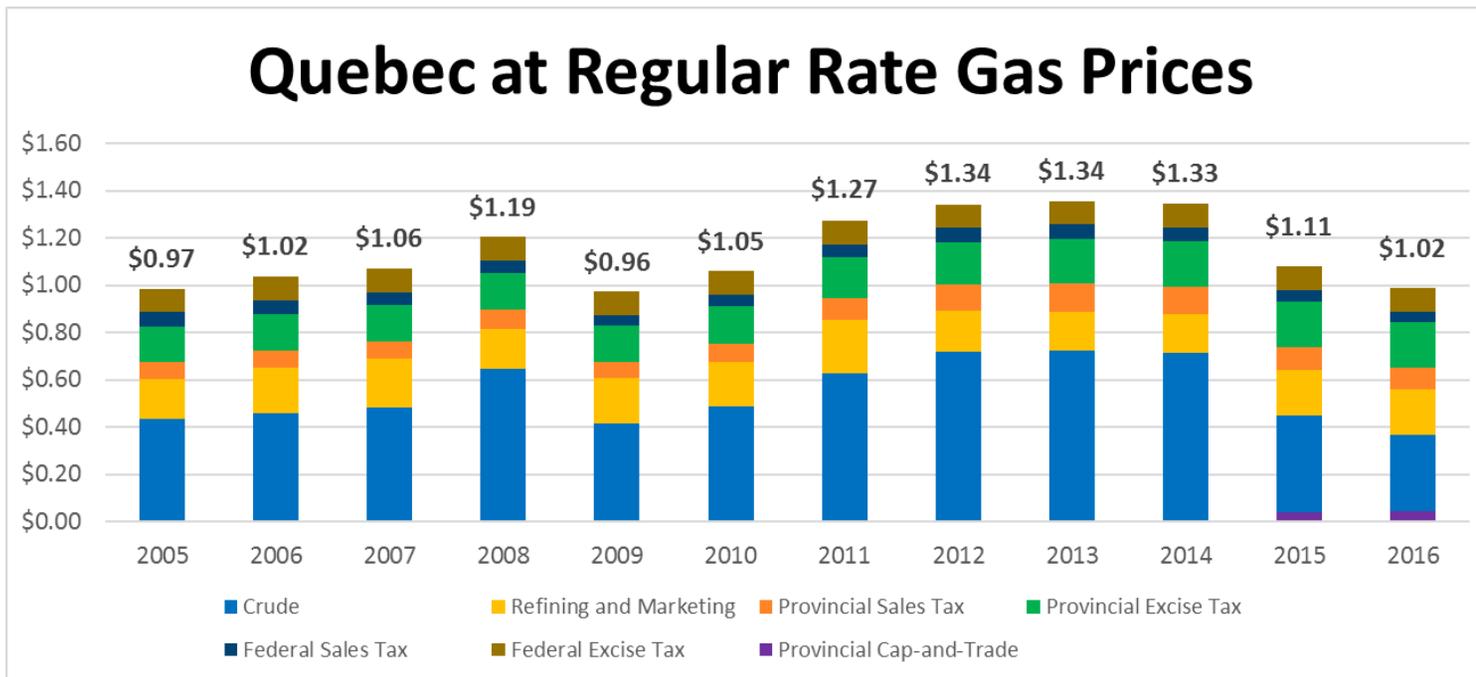
Quebec with regular rate Gas Prices



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

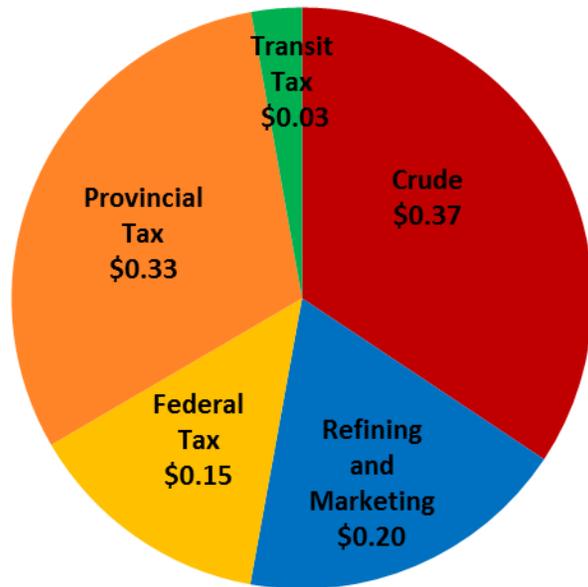
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Provincial Cap-and-Trade	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.37	\$0.20	\$0.09	\$0.192	\$0.042	\$0.04	\$0.10	\$0.47	\$0.56	\$1.02	46%	\$0.05
2015	\$0.45	\$0.19	\$0.10	\$0.192	\$0.038	\$0.05	\$0.10	\$0.48	\$0.64	\$1.11	43%	\$0.05
2014	\$0.71	\$0.16	\$0.12	\$0.192	\$0.000	\$0.06	\$0.10	\$0.47	\$0.88	\$1.33	35%	\$0.04
2013	\$0.72	\$0.17	\$0.12	\$0.190	\$0.000	\$0.06	\$0.10	\$0.47	\$0.89	\$1.34	35%	\$0.04
2012	\$0.72	\$0.17	\$0.11	\$0.180	\$0.000	\$0.06	\$0.10	\$0.45	\$0.89	\$1.34	34%	\$0.04
2011	\$0.63	\$0.23	\$0.10	\$0.170	\$0.000	\$0.06	\$0.10	\$0.42	\$0.85	\$1.27	33%	\$0.04
2010	\$0.49	\$0.19	\$0.08	\$0.160	\$0.000	\$0.05	\$0.10	\$0.38	\$0.68	\$1.05	37%	\$0.03
2009	\$0.42	\$0.19	\$0.07	\$0.152	\$0.000	\$0.04	\$0.10	\$0.36	\$0.61	\$0.96	38%	\$0.03
2008	\$0.65	\$0.17	\$0.09	\$0.152	\$0.000	\$0.05	\$0.10	\$0.39	\$0.81	\$1.19	33%	\$0.03
2007	\$0.48	\$0.20	\$0.08	\$0.152	\$0.000	\$0.06	\$0.10	\$0.38	\$0.69	\$1.06	36%	\$0.04
2006	\$0.46	\$0.19	\$0.07	\$0.152	\$0.000	\$0.06	\$0.10	\$0.38	\$0.65	\$1.02	37%	\$0.04
2005	\$0.44	\$0.17	\$0.07	\$0.152	\$0.000	\$0.06	\$0.10	\$0.38	\$0.60	\$0.97	39%	\$0.04

Quebec at Regular Rate Gas Prices

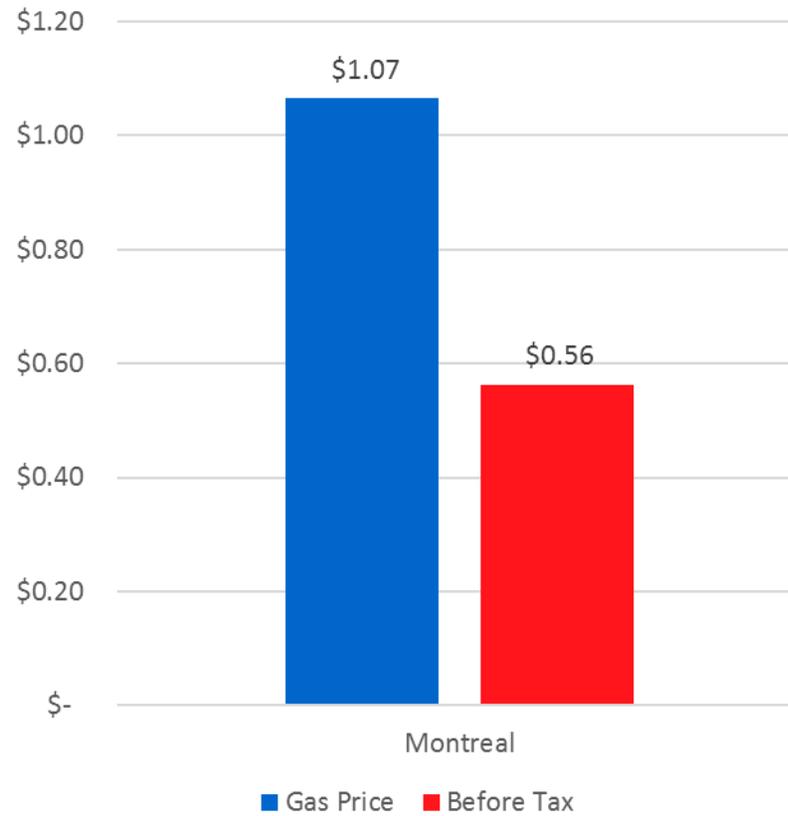


Montreal

**Montreal Gas Price
 Composition with Gas
 Prices at \$1.07**

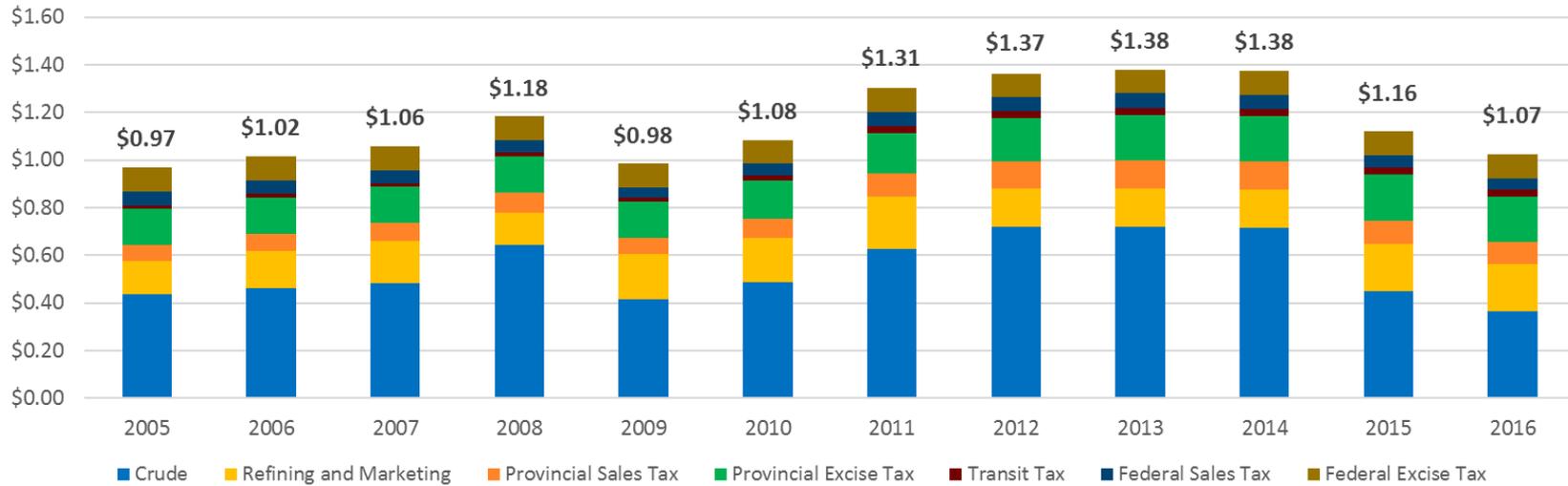


Montreal Gas Prices



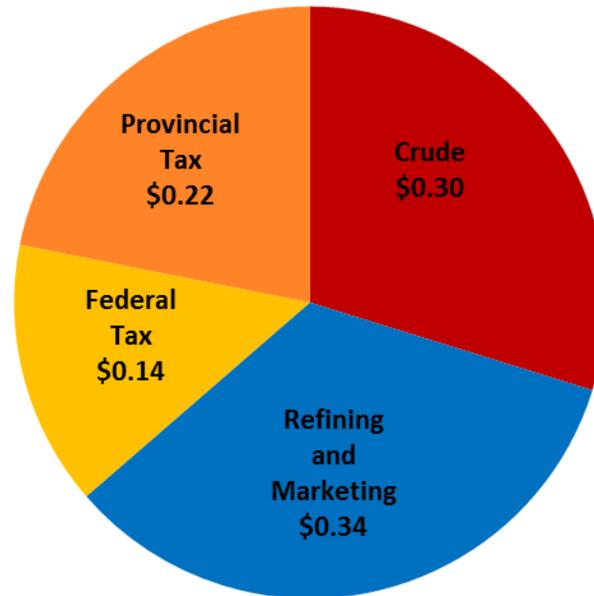
Montreal Gasoline Tax Breakdown (\$/L)													
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Provincial Cap-and-Trade	Local Transit Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.37	\$0.20	\$0.09	\$0.192	\$0.042	\$0.03	\$0.05	\$0.10	\$0.50	\$0.56	\$1.07	47%	\$0.05
2015	\$0.45	\$0.20	\$0.10	\$0.192	\$0.038	\$0.03	\$0.05	\$0.10	\$0.51	\$0.65	\$1.16	44%	\$0.05
2014	\$0.71	\$0.16	\$0.12	\$0.192	\$0.000	\$0.03	\$0.06	\$0.10	\$0.50	\$0.87	\$1.38	36%	\$0.05
2013	\$0.72	\$0.16	\$0.12	\$0.190	\$0.000	\$0.03	\$0.06	\$0.10	\$0.50	\$0.88	\$1.38	36%	\$0.05
2012	\$0.72	\$0.16	\$0.11	\$0.180	\$0.000	\$0.03	\$0.06	\$0.10	\$0.48	\$0.88	\$1.37	35%	\$0.04
2011	\$0.63	\$0.22	\$0.10	\$0.170	\$0.000	\$0.03	\$0.06	\$0.10	\$0.45	\$0.85	\$1.31	35%	\$0.04
2010	\$0.49	\$0.19	\$0.08	\$0.160	\$0.000	\$0.03	\$0.05	\$0.10	\$0.41	\$0.68	\$1.08	38%	\$0.04
2009	\$0.42	\$0.19	\$0.07	\$0.152	\$0.000	\$0.02	\$0.04	\$0.10	\$0.38	\$0.60	\$0.98	39%	\$0.03
2008	\$0.65	\$0.14	\$0.08	\$0.152	\$0.000	\$0.02	\$0.05	\$0.10	\$0.40	\$0.78	\$1.18	34%	\$0.03
2007	\$0.48	\$0.18	\$0.07	\$0.152	\$0.000	\$0.02	\$0.06	\$0.10	\$0.40	\$0.66	\$1.06	38%	\$0.04
2006	\$0.46	\$0.16	\$0.07	\$0.152	\$0.000	\$0.02	\$0.06	\$0.10	\$0.40	\$0.62	\$1.02	39%	\$0.04
2005	\$0.44	\$0.14	\$0.07	\$0.152	\$0.000	\$0.02	\$0.06	\$0.10	\$0.39	\$0.58	\$0.97	41%	\$0.04

Montreal Gas Prices

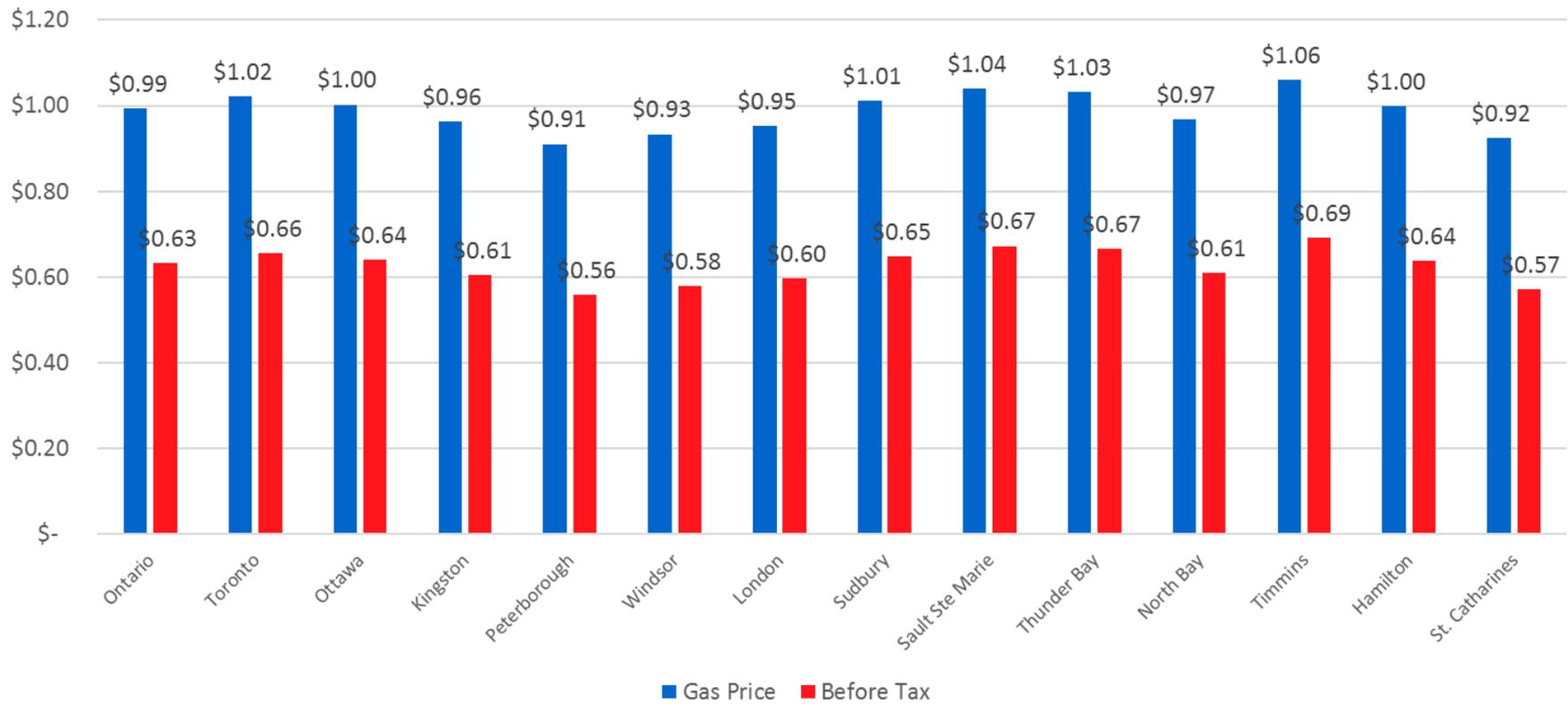


Ontario

**Ontario Gas Price
Composition with Gas
Prices at \$0.99**



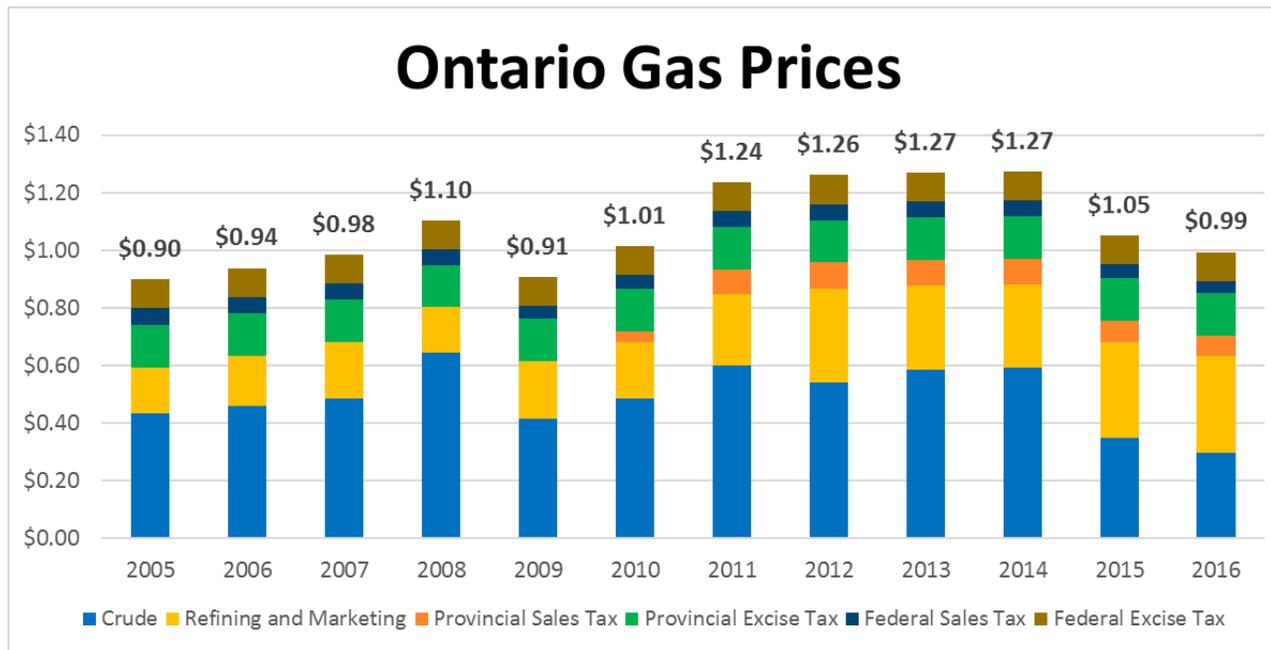
Ontario Gas Prices



Ontario Gasoline Tax Breakdown (\$/L)

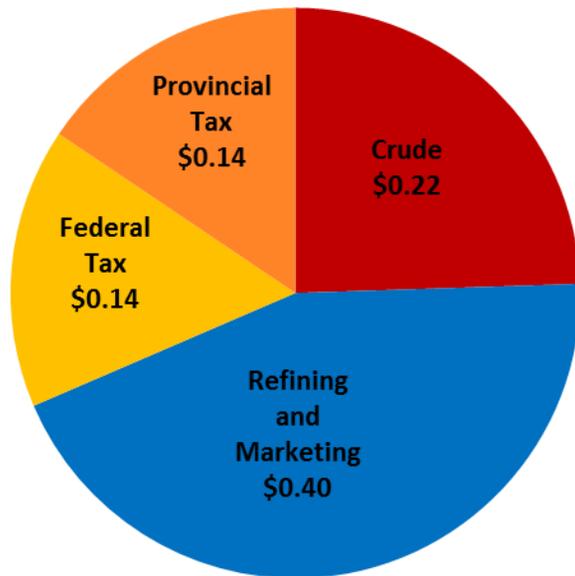
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.30	\$0.34	\$0.07	\$0.147	\$0.04	\$0.10	\$0.36	\$0.63	\$0.99	36%	\$0.03
2015	\$0.35	\$0.33	\$0.07	\$0.147	\$0.05	\$0.10	\$0.37	\$0.68	\$1.05	35%	\$0.03
2014	\$0.59	\$0.29	\$0.09	\$0.147	\$0.06	\$0.10	\$0.39	\$0.88	\$1.27	31%	\$0.03
2013	\$0.59	\$0.29	\$0.09	\$0.147	\$0.06	\$0.10	\$0.39	\$0.88	\$1.27	31%	\$0.03
2012	\$0.54	\$0.33	\$0.09	\$0.147	\$0.06	\$0.10	\$0.39	\$0.87	\$1.26	31%	\$0.03
2011	\$0.60	\$0.25	\$0.09	\$0.147	\$0.05	\$0.10	\$0.39	\$0.85	\$1.24	31%	\$0.03
2010	\$0.49	\$0.19	\$0.04	\$0.147	\$0.05	\$0.10	\$0.33	\$0.68	\$1.01	33%	\$0.02
2009	\$0.42	\$0.20	\$0.00	\$0.147	\$0.04	\$0.10	\$0.29	\$0.62	\$0.91	32%	\$0.01
2008	\$0.65	\$0.16	\$0.00	\$0.147	\$0.05	\$0.10	\$0.30	\$0.80	\$1.10	27%	\$0.01
2007	\$0.48	\$0.20	\$0.00	\$0.147	\$0.06	\$0.10	\$0.30	\$0.68	\$0.98	31%	\$0.01
2006	\$0.46	\$0.17	\$0.00	\$0.147	\$0.06	\$0.10	\$0.30	\$0.63	\$0.94	32%	\$0.02
2005	\$0.44	\$0.16	\$0.00	\$0.147	\$0.06	\$0.10	\$0.31	\$0.59	\$0.90	34%	\$0.02

Ontario Gas Prices

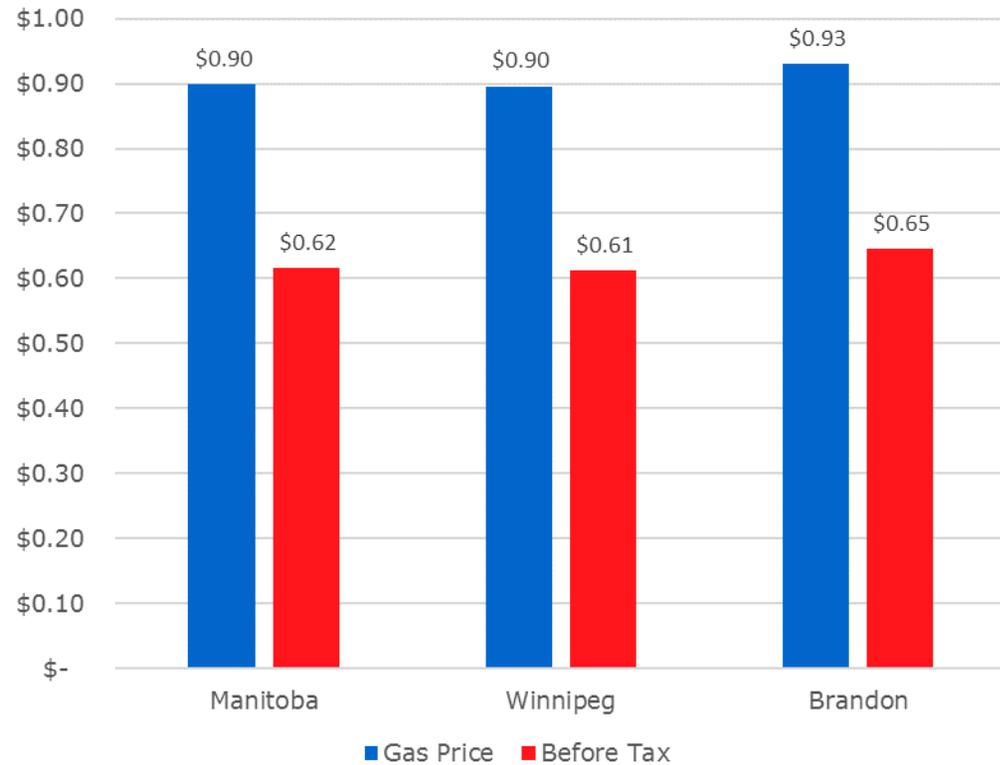


Manitoba

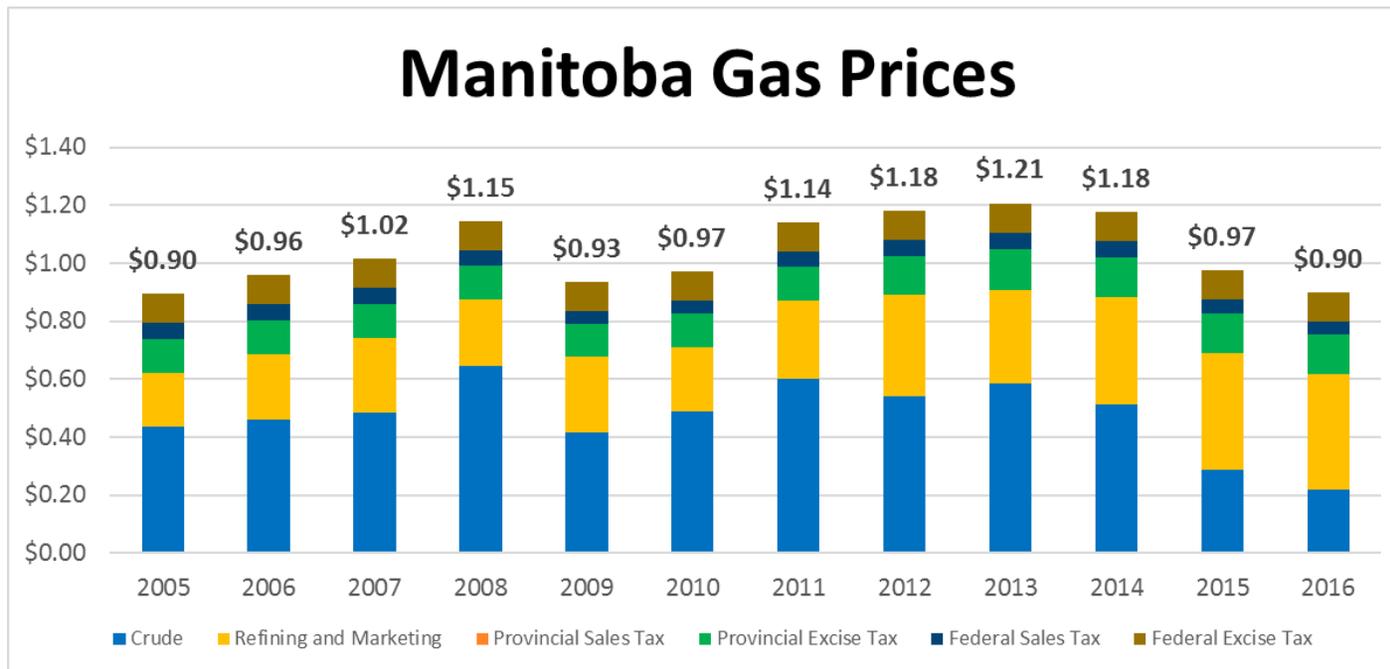
**Manitoba Gas Price
 Composition with Gas Prices
 at \$0.90**



Manitoba Gas Prices

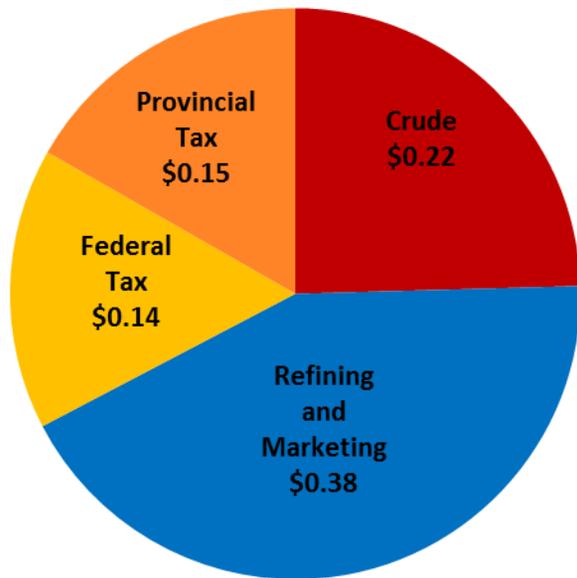


Manitoba Gasoline Tax Breakdown (\$/L)											
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.22	\$0.40	\$0.00	\$0.140	\$0.04	\$0.10	\$0.28	\$0.62	\$0.90	31%	\$0.01
2015	\$0.29	\$0.40	\$0.00	\$0.140	\$0.05	\$0.10	\$0.29	\$0.69	\$0.97	29%	\$0.01
2014	\$0.51	\$0.37	\$0.00	\$0.140	\$0.06	\$0.10	\$0.30	\$0.88	\$1.18	25%	\$0.01
2013	\$0.59	\$0.32	\$0.00	\$0.140	\$0.06	\$0.10	\$0.30	\$0.91	\$1.21	25%	\$0.01
2012	\$0.54	\$0.35	\$0.00	\$0.132	\$0.06	\$0.10	\$0.29	\$0.89	\$1.18	24%	\$0.01
2011	\$0.60	\$0.27	\$0.00	\$0.115	\$0.05	\$0.10	\$0.27	\$0.87	\$1.14	24%	\$0.01
2010	\$0.49	\$0.22	\$0.00	\$0.115	\$0.05	\$0.10	\$0.26	\$0.71	\$0.97	27%	\$0.01
2009	\$0.42	\$0.26	\$0.00	\$0.115	\$0.04	\$0.10	\$0.26	\$0.68	\$0.93	28%	\$0.01
2008	\$0.65	\$0.23	\$0.00	\$0.115	\$0.05	\$0.10	\$0.27	\$0.88	\$1.15	24%	\$0.01
2007	\$0.48	\$0.26	\$0.00	\$0.115	\$0.06	\$0.10	\$0.27	\$0.74	\$1.02	27%	\$0.01
2006	\$0.46	\$0.23	\$0.00	\$0.115	\$0.06	\$0.10	\$0.27	\$0.69	\$0.96	28%	\$0.01
2005	\$0.44	\$0.19	\$0.00	\$0.115	\$0.06	\$0.10	\$0.27	\$0.62	\$0.90	31%	\$0.02

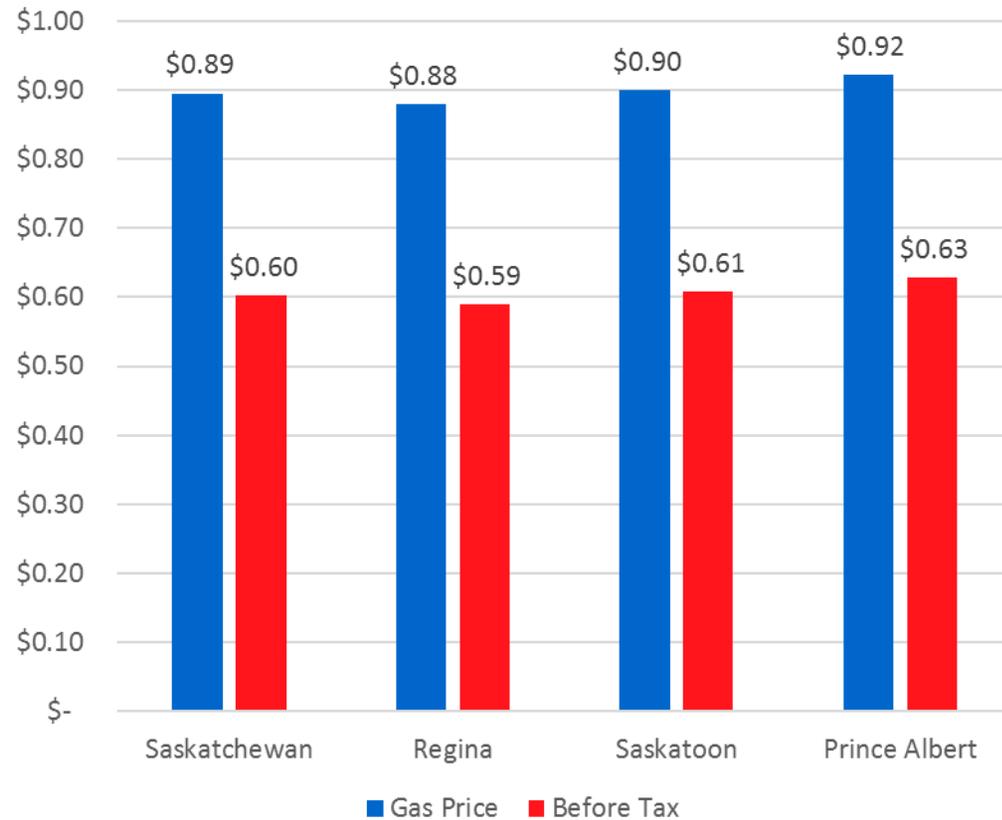


Saskatchewan

Saskatchewan Gas Price Composition with Gas Prices at \$0.89



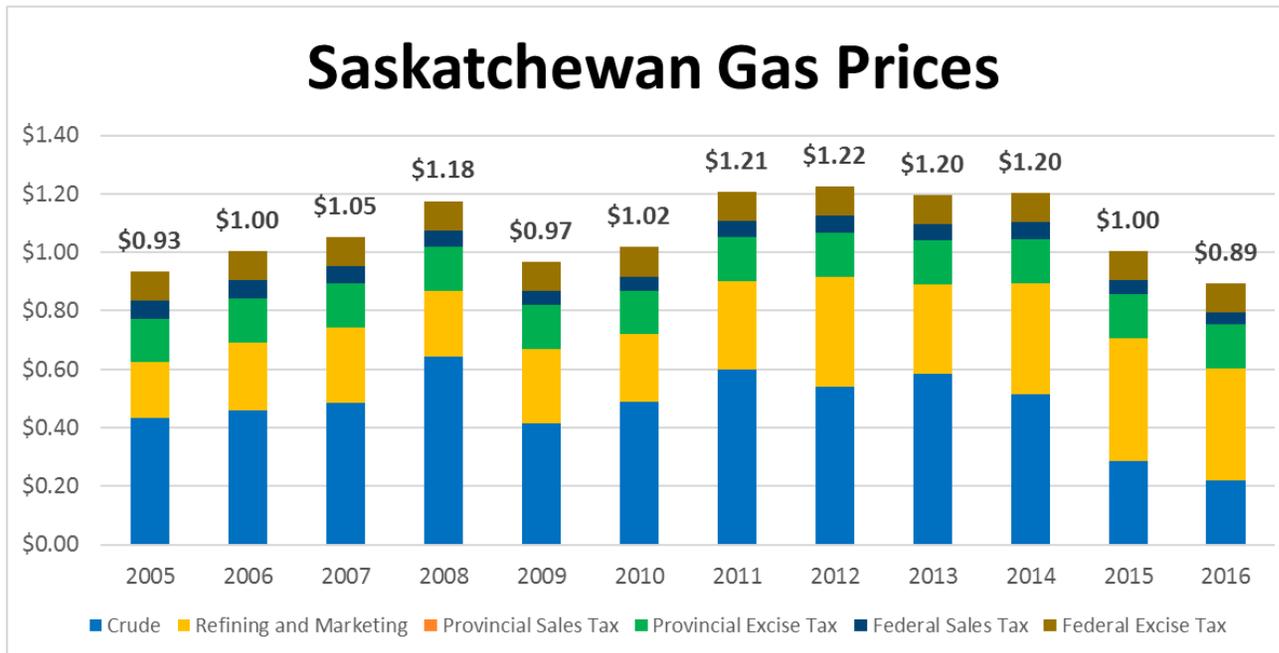
Saskatchewan Gas Prices



Saskatchewan Gasoline Tax Breakdown (\$/L)

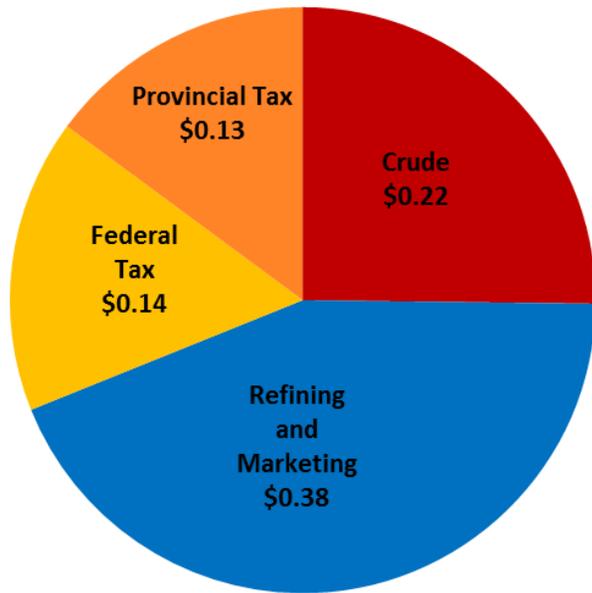
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.22	\$0.38	\$0.00	\$0.150	\$0.04	\$0.10	\$0.29	\$0.60	\$0.89	33%	\$0.01
2015	\$0.29	\$0.42	\$0.00	\$0.150	\$0.05	\$0.10	\$0.30	\$0.71	\$1.00	30%	\$0.01
2014	\$0.51	\$0.38	\$0.00	\$0.150	\$0.06	\$0.10	\$0.31	\$0.90	\$1.20	26%	\$0.01
2013	\$0.59	\$0.30	\$0.00	\$0.150	\$0.06	\$0.10	\$0.31	\$0.89	\$1.20	26%	\$0.01
2012	\$0.54	\$0.37	\$0.00	\$0.150	\$0.06	\$0.10	\$0.31	\$0.92	\$1.22	25%	\$0.01
2011	\$0.60	\$0.30	\$0.00	\$0.150	\$0.06	\$0.10	\$0.31	\$0.90	\$1.21	25%	\$0.01
2010	\$0.49	\$0.23	\$0.00	\$0.150	\$0.05	\$0.10	\$0.30	\$0.72	\$1.02	29%	\$0.01
2009	\$0.42	\$0.26	\$0.00	\$0.150	\$0.05	\$0.10	\$0.30	\$0.67	\$0.97	31%	\$0.01
2008	\$0.65	\$0.22	\$0.00	\$0.150	\$0.06	\$0.10	\$0.31	\$0.87	\$1.18	26%	\$0.01
2007	\$0.48	\$0.26	\$0.00	\$0.150	\$0.06	\$0.10	\$0.31	\$0.74	\$1.05	29%	\$0.02
2006	\$0.46	\$0.23	\$0.00	\$0.150	\$0.06	\$0.10	\$0.31	\$0.69	\$1.00	31%	\$0.02
2005	\$0.44	\$0.19	\$0.00	\$0.150	\$0.06	\$0.10	\$0.31	\$0.62	\$0.93	33%	\$0.02

Saskatchewan Gas Prices

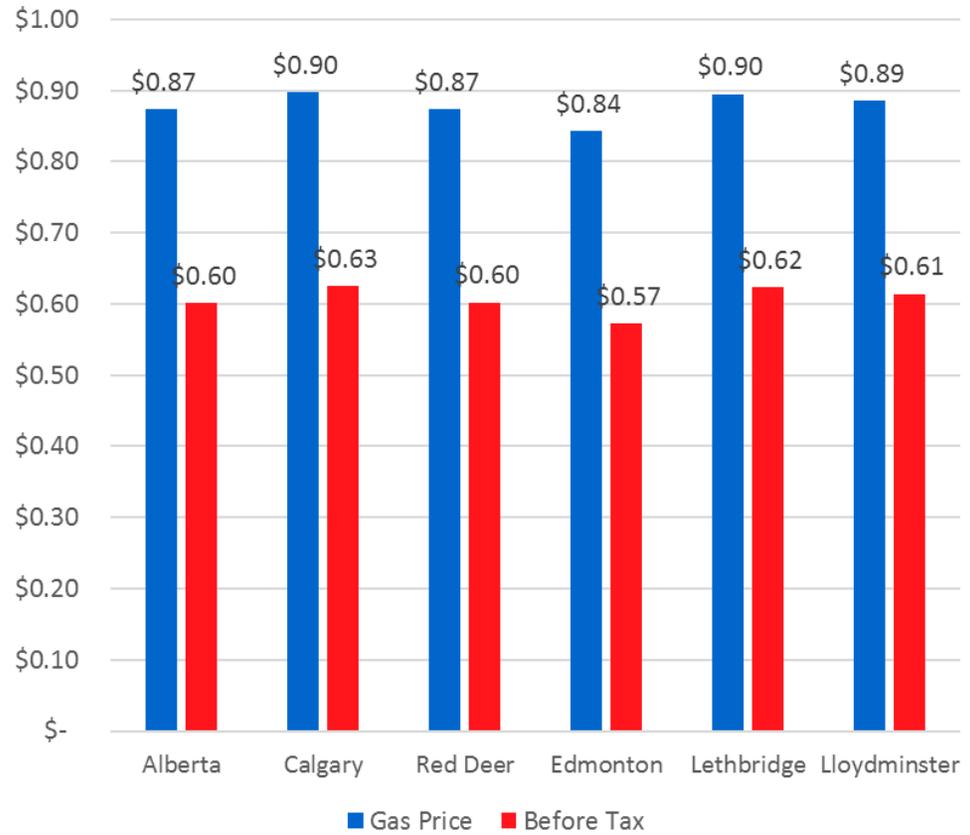


Alberta

**Alberta Gas Price
 Composition with Gas
 Prices at \$0.87**

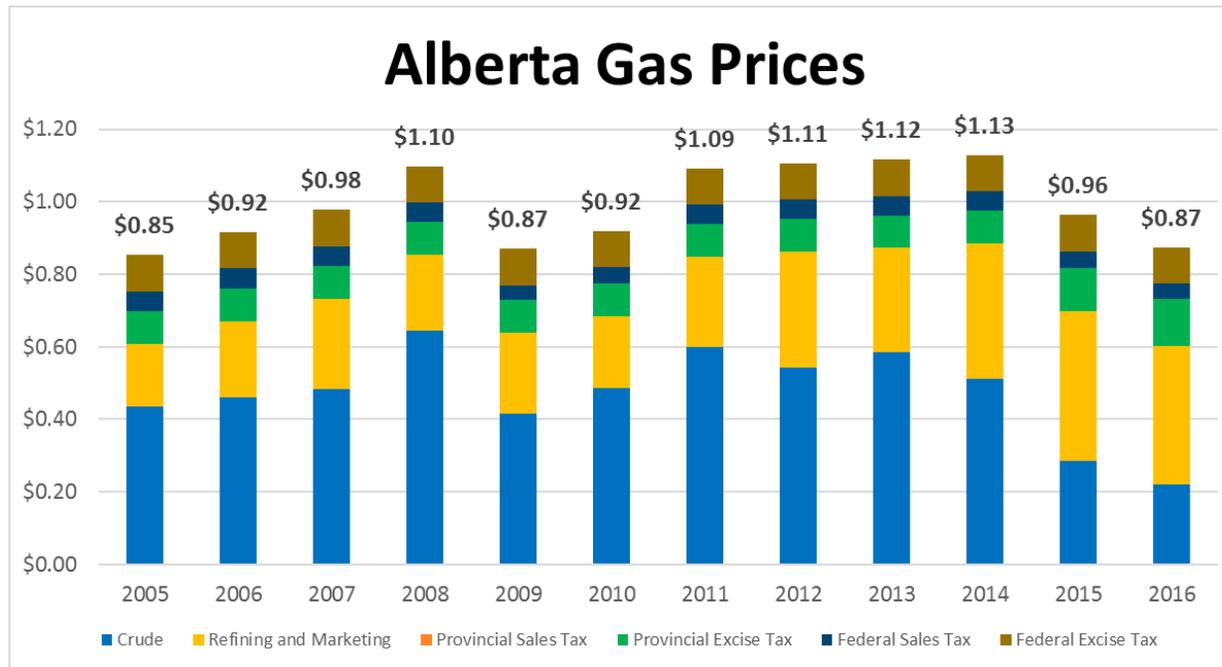


Alberta Gas Prices



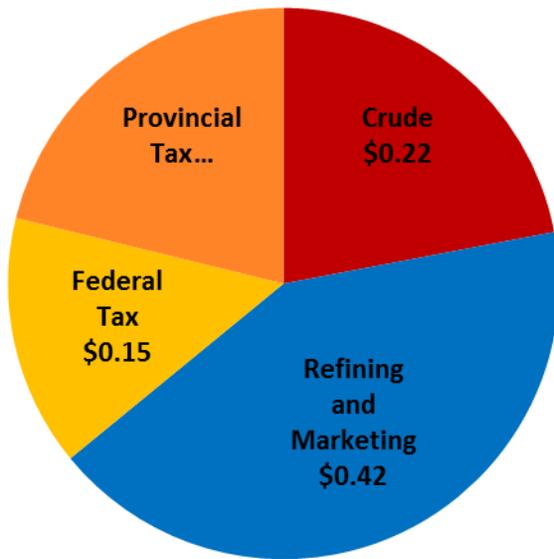
Alberta Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.22	\$0.38	\$0.00	\$0.130	\$0.04	\$0.10	\$0.27	\$0.60	\$0.87	31%	\$0.01
2015	\$0.29	\$0.41	\$0.00	\$0.120	\$0.05	\$0.10	\$0.27	\$0.70	\$0.96	28%	\$0.01
2014	\$0.51	\$0.37	\$0.00	\$0.090	\$0.05	\$0.10	\$0.24	\$0.89	\$1.13	22%	\$0.01
2013	\$0.59	\$0.29	\$0.00	\$0.090	\$0.05	\$0.10	\$0.24	\$0.87	\$1.12	22%	\$0.01
2012	\$0.54	\$0.32	\$0.00	\$0.090	\$0.05	\$0.10	\$0.24	\$0.86	\$1.11	22%	\$0.01
2011	\$0.60	\$0.25	\$0.00	\$0.090	\$0.05	\$0.10	\$0.24	\$0.85	\$1.09	22%	\$0.01
2010	\$0.49	\$0.20	\$0.00	\$0.090	\$0.04	\$0.10	\$0.23	\$0.69	\$0.92	25%	\$0.01
2009	\$0.42	\$0.22	\$0.00	\$0.090	\$0.04	\$0.10	\$0.23	\$0.64	\$0.87	27%	\$0.01
2008	\$0.65	\$0.21	\$0.00	\$0.090	\$0.05	\$0.10	\$0.24	\$0.86	\$1.10	22%	\$0.01
2007	\$0.48	\$0.25	\$0.00	\$0.090	\$0.06	\$0.10	\$0.25	\$0.73	\$0.98	25%	\$0.01
2006	\$0.46	\$0.21	\$0.00	\$0.090	\$0.06	\$0.10	\$0.25	\$0.67	\$0.92	27%	\$0.01
2005	\$0.44	\$0.17	\$0.00	\$0.090	\$0.06	\$0.10	\$0.25	\$0.61	\$0.85	29%	\$0.01

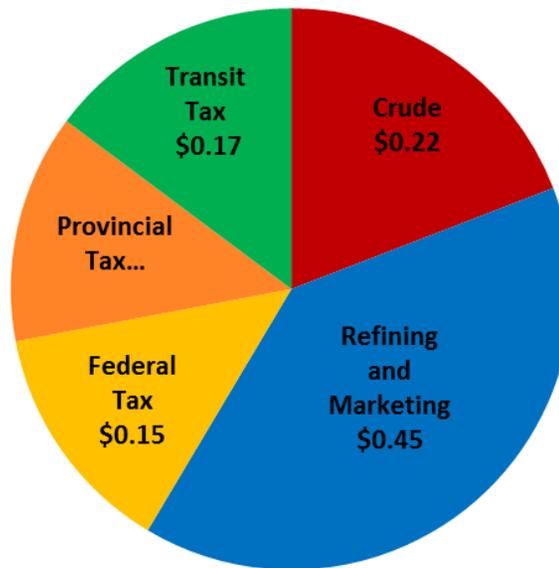


British Columbia

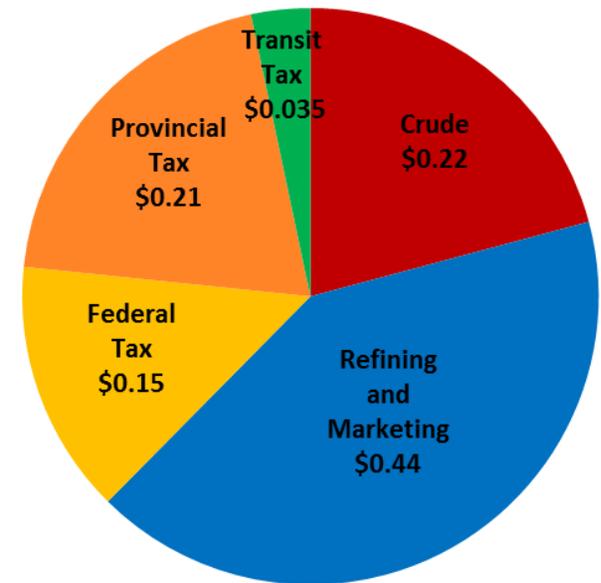
BC outside of Vancouver and Victoria with Gas Prices at \$0.96



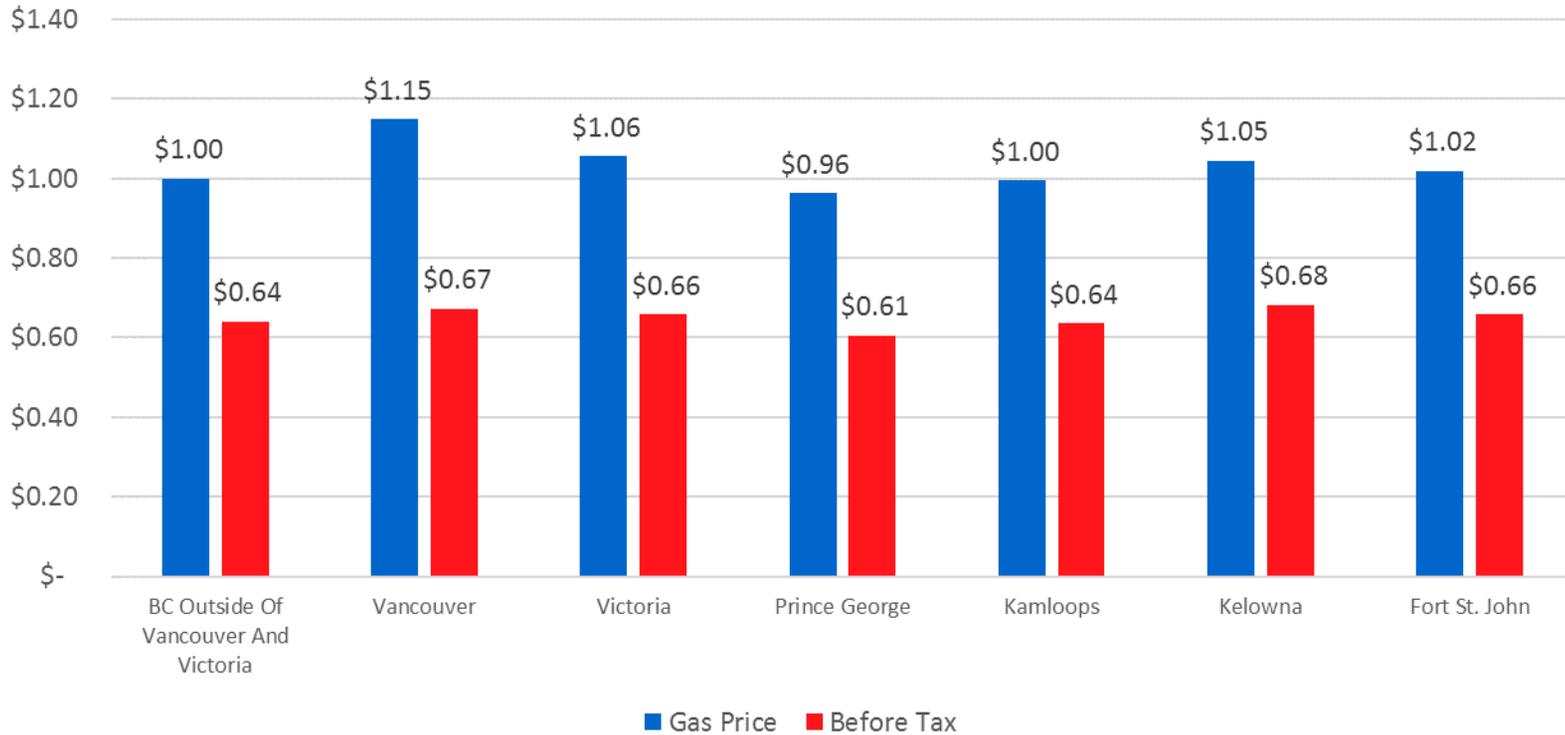
Vancouver Gas Price Composition with Gas Prices at \$1.15



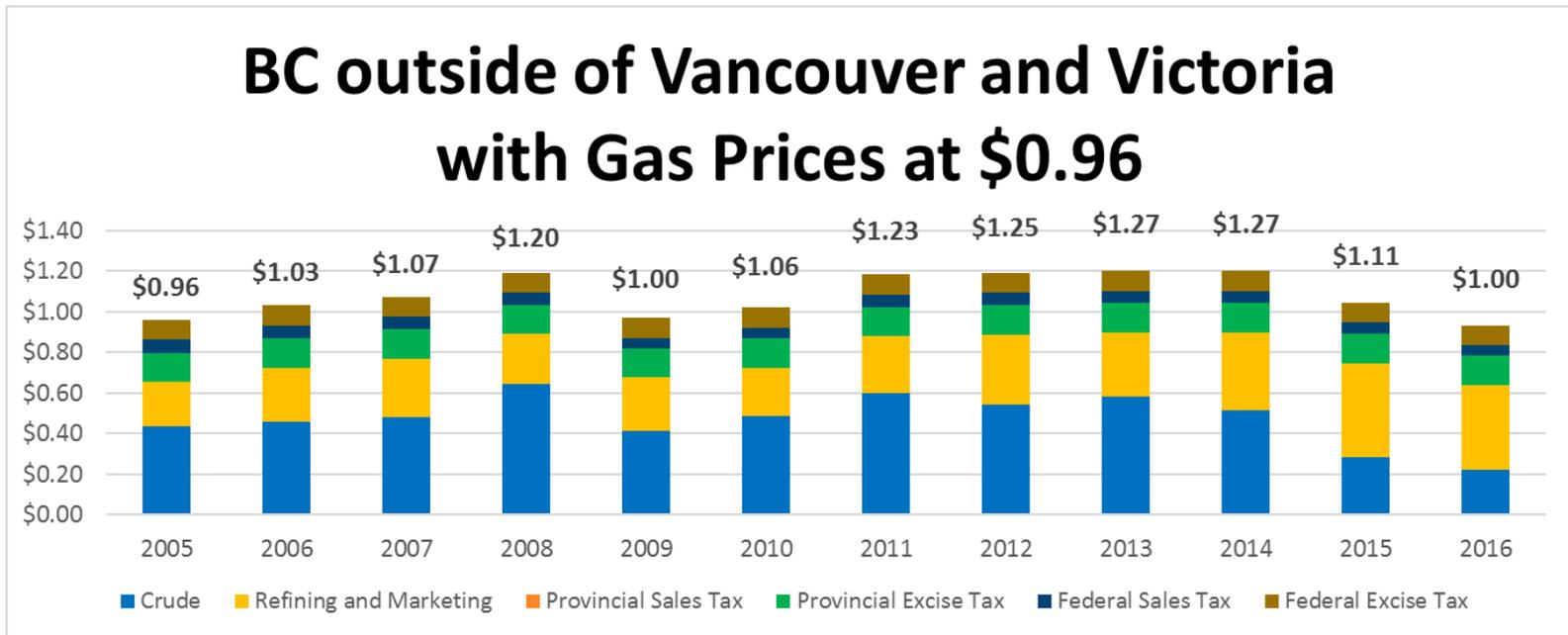
Victoria Gas Price Composition with Gas Prices at \$1.06



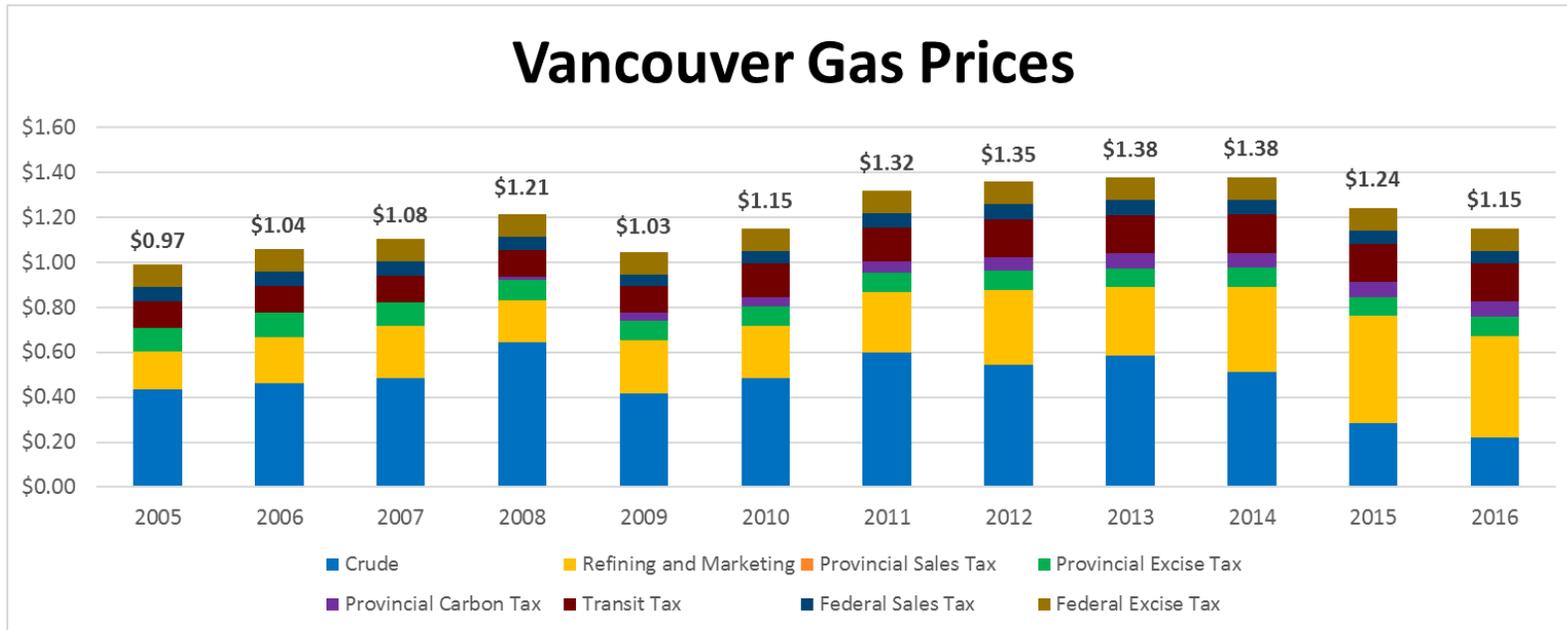
British Columbia Gas Prices



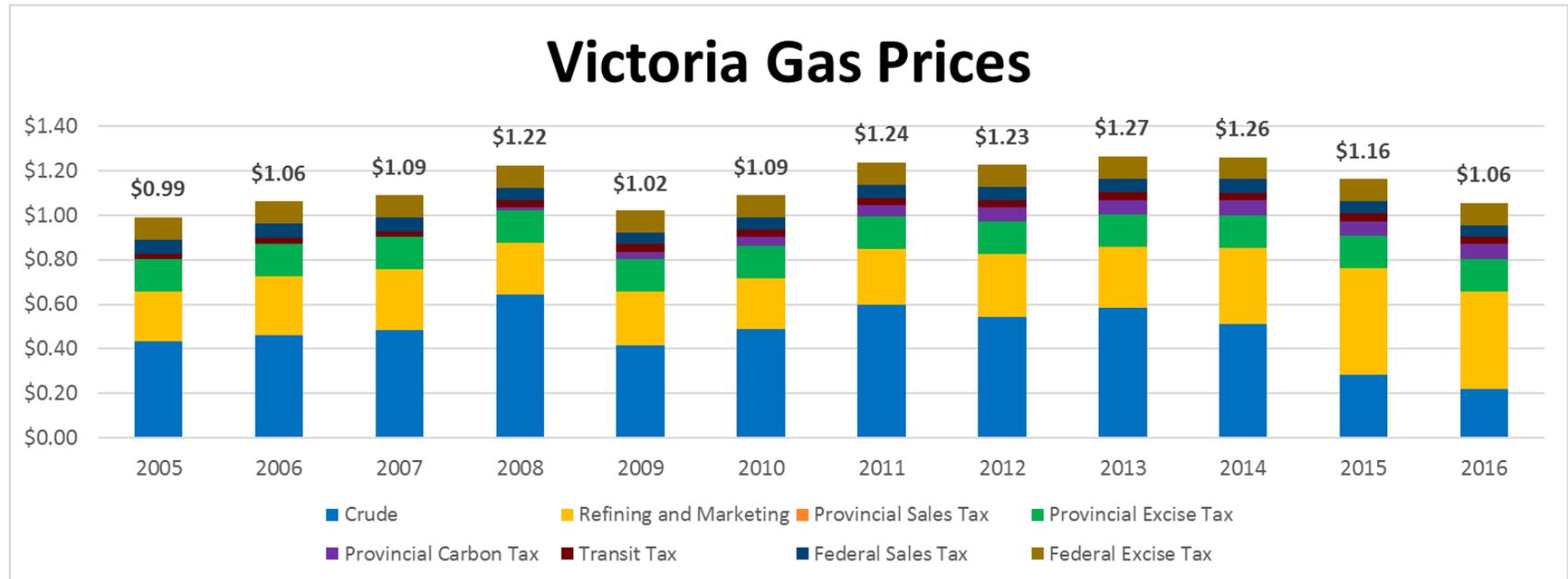
BC outside of Vancouver and Victoria Gasoline Tax Breakdown (\$/L)												
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Provincial Carbon Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.22	\$0.42	\$0.00	\$0.145	\$0.067	\$0.05	\$0.10	\$0.36	\$0.64	\$1.00	36%	\$0.02
2015	\$0.29	\$0.46	\$0.00	\$0.145	\$0.067	\$0.05	\$0.10	\$0.36	\$0.75	\$1.11	33%	\$0.02
2014	\$0.51	\$0.38	\$0.00	\$0.145	\$0.067	\$0.06	\$0.10	\$0.37	\$0.90	\$1.27	29%	\$0.02
2013	\$0.59	\$0.31	\$0.00	\$0.145	\$0.067	\$0.06	\$0.10	\$0.37	\$0.90	\$1.27	29%	\$0.02
2012	\$0.54	\$0.35	\$0.00	\$0.145	\$0.061	\$0.06	\$0.10	\$0.37	\$0.89	\$1.25	29%	\$0.02
2011	\$0.60	\$0.28	\$0.00	\$0.145	\$0.050	\$0.06	\$0.10	\$0.35	\$0.88	\$1.23	29%	\$0.01
2010	\$0.49	\$0.24	\$0.00	\$0.145	\$0.039	\$0.05	\$0.10	\$0.33	\$0.72	\$1.06	32%	\$0.01
2009	\$0.42	\$0.26	\$0.00	\$0.145	\$0.035	\$0.05	\$0.10	\$0.33	\$0.68	\$1.00	33%	\$0.01
2008	\$0.65	\$0.25	\$0.00	\$0.145	\$0.012	\$0.06	\$0.10	\$0.31	\$0.89	\$1.20	26%	\$0.01
2007	\$0.48	\$0.28	\$0.00	\$0.145	\$0.000	\$0.06	\$0.10	\$0.31	\$0.77	\$1.07	28%	\$0.01
2006	\$0.46	\$0.26	\$0.00	\$0.145	\$0.000	\$0.06	\$0.10	\$0.31	\$0.72	\$1.03	30%	\$0.02
2005	\$0.44	\$0.22	\$0.00	\$0.145	\$0.000	\$0.06	\$0.10	\$0.31	\$0.65	\$0.96	32%	\$0.02



Vancouver Gasoline Tax Breakdown (\$/L)													
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Provincial Carbon Tax	Local Transit Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.22	\$0.45	\$0.00	\$0.085	\$0.067	\$0.17	\$0.05	\$0.10	\$0.48	\$0.67	\$1.15	41%	\$0.02
2015	\$0.29	\$0.48	\$0.00	\$0.085	\$0.067	\$0.17	\$0.06	\$0.10	\$0.48	\$0.76	\$1.24	39%	\$0.02
2014	\$0.51	\$0.38	\$0.00	\$0.085	\$0.067	\$0.17	\$0.07	\$0.10	\$0.49	\$0.89	\$1.38	35%	\$0.02
2013	\$0.59	\$0.30	\$0.00	\$0.085	\$0.067	\$0.17	\$0.07	\$0.10	\$0.49	\$0.89	\$1.38	35%	\$0.02
2012	\$0.54	\$0.33	\$0.00	\$0.085	\$0.061	\$0.17	\$0.06	\$0.10	\$0.48	\$0.88	\$1.35	36%	\$0.02
2011	\$0.60	\$0.27	\$0.00	\$0.085	\$0.050	\$0.15	\$0.06	\$0.10	\$0.45	\$0.87	\$1.32	34%	\$0.02
2010	\$0.49	\$0.23	\$0.00	\$0.085	\$0.039	\$0.15	\$0.05	\$0.10	\$0.43	\$0.72	\$1.15	37%	\$0.02
2009	\$0.42	\$0.24	\$0.00	\$0.090	\$0.035	\$0.12	\$0.05	\$0.10	\$0.39	\$0.65	\$1.03	38%	\$0.02
2008	\$0.65	\$0.19	\$0.00	\$0.090	\$0.012	\$0.12	\$0.06	\$0.10	\$0.38	\$0.83	\$1.21	31%	\$0.02
2007	\$0.48	\$0.23	\$0.00	\$0.105	\$0.000	\$0.12	\$0.06	\$0.10	\$0.39	\$0.72	\$1.08	36%	\$0.02
2006	\$0.46	\$0.21	\$0.00	\$0.105	\$0.000	\$0.12	\$0.06	\$0.10	\$0.39	\$0.67	\$1.04	38%	\$0.02
2005	\$0.44	\$0.17	\$0.00	\$0.105	\$0.000	\$0.12	\$0.06	\$0.10	\$0.39	\$0.60	\$0.97	40%	\$0.02



Victoria Gasoline Tax Breakdown (\$/L)													
Year	Crude	Refining and Marketing	Provincial Sales Tax	Provincial Excise Tax	Provincial Carbon Tax	Local Transit Tax	Federal Sales Tax	Federal Excise Tax	Total Tax	Before Tax Price	Pump Price	Percent Tax	Tax-On-Tax
2016	\$0.22	\$0.44	\$0.00	\$0.145	\$0.067	\$0.035	\$0.05	\$0.10	\$0.40	\$0.66	\$1.06	38%	\$0.02
2015	\$0.29	\$0.48	\$0.00	\$0.145	\$0.067	\$0.035	\$0.06	\$0.10	\$0.40	\$0.76	\$1.16	35%	\$0.02
2014	\$0.51	\$0.34	\$0.00	\$0.145	\$0.067	\$0.035	\$0.06	\$0.10	\$0.41	\$0.86	\$1.26	32%	\$0.02
2013	\$0.59	\$0.27	\$0.00	\$0.145	\$0.067	\$0.035	\$0.06	\$0.10	\$0.41	\$0.86	\$1.27	32%	\$0.02
2012	\$0.54	\$0.29	\$0.00	\$0.145	\$0.061	\$0.035	\$0.06	\$0.10	\$0.40	\$0.83	\$1.23	33%	\$0.02
2011	\$0.60	\$0.25	\$0.00	\$0.145	\$0.050	\$0.035	\$0.06	\$0.10	\$0.39	\$0.85	\$1.24	31%	\$0.02
2010	\$0.49	\$0.23	\$0.00	\$0.145	\$0.039	\$0.035	\$0.05	\$0.10	\$0.37	\$0.72	\$1.09	34%	\$0.02
2009	\$0.42	\$0.24	\$0.00	\$0.145	\$0.035	\$0.035	\$0.05	\$0.10	\$0.36	\$0.66	\$1.02	36%	\$0.02
2008	\$0.65	\$0.23	\$0.00	\$0.145	\$0.012	\$0.033	\$0.06	\$0.10	\$0.35	\$0.88	\$1.22	28%	\$0.01
2007	\$0.48	\$0.27	\$0.00	\$0.145	\$0.000	\$0.025	\$0.06	\$0.10	\$0.33	\$0.76	\$1.09	30%	\$0.02
2006	\$0.46	\$0.27	\$0.00	\$0.145	\$0.000	\$0.025	\$0.06	\$0.10	\$0.33	\$0.73	\$1.06	32%	\$0.02
2005	\$0.44	\$0.22	\$0.00	\$0.145	\$0.000	\$0.025	\$0.06	\$0.10	\$0.33	\$0.66	\$0.99	34%	\$0.02



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 2016-17 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 2016-17 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 tables for margin data, retail price and retail price excluding tax for April 2016. <http://charting.kentgrouppltd.com/>
- 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 were used for 2015 and 2016 based on the average growth per year over the last five years
- Canadian averages are based on a fuel sales weighted average of the provincial and city tax rates.

ⁱ <http://www.budget.gov.nl.ca/budget2016/speech/default.htm>

ⁱⁱ 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.

ⁱⁱⁱ For the Quebec outside of Montreal tax-on-tax the reduced provincial excise tax rate for specific regions was assumed for all areas outside of Montreal. Most other cities will have a higher rate than that but other areas will have a lower rate.

^{iv} [http://www.revenuquebec.ca/documents/en/formulaires/ca/ca-1-v\(2016-05\).pdf](http://www.revenuquebec.ca/documents/en/formulaires/ca/ca-1-v(2016-05).pdf)

^v Based on data from Kent Marketing Services Limited's March 2016 reports. <http://kentreports.com/wpps.aspx>
For further information on methods see the research notes on page 53.