

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

Canadian Taxpayers Federation

May 15<sup>th</sup>, 2014

## Table of Contents

1. About the CTF – Page 3
2. Fact Summary – Page 4
3. CTF Gas Tax Principles and Recommendations – Page 5
4. Overview – Page 6
5. National and Provincial Gas Tax Breakdown – Page 7
6. “Temporary” Deficit Elimination Gas Tax– Page 14
7. Tax and Pump Price Relationship– Page 15
8. Tax on Tax – Page 17
9. Tax per Fill-Up Annually – Page 20
10. Appendix A – Provincial Gas Tax Summary – Page 21
11. Appendix B - Gas Tax Accountability Act – Page 46
12. Research Notes – Page 49

## 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 2013 the CTF raised \$3.9 million on the strength of 22,971 donations. Donations to the CTF are not deductible as a charitable contribution.

## Fact Summary

- Taxes make up 29% of the pump price for gasoline and 25% for diesel.
- The \$0.015/litre tax increase from 1995 for use in “deficit elimination” will cost Canadians an extra \$606 million in 2014, and has cost Canadians \$11.4 billion since 1995.
- Governments collected \$21 billion in fuel taxes in 2013, \$15.8 billion from gas taxes, and \$5.3 billion from diesel taxes.
- There is a strong correlation between gas taxes and gas prices. Before-tax prices of gasoline are relatively consistent across Canada. It’s the tax rate that varies the final pump price.
- The federal and provincial tax-on-tax on gasoline will cost an extra 3 cents per litre, allowing governments to rake in an additional \$1.1 billion in revenue.
  - For diesel, consumers are paying an extra 2 cents per litre, for an additional \$327 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 they pay \$23.47 in taxes, \$1.67 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.

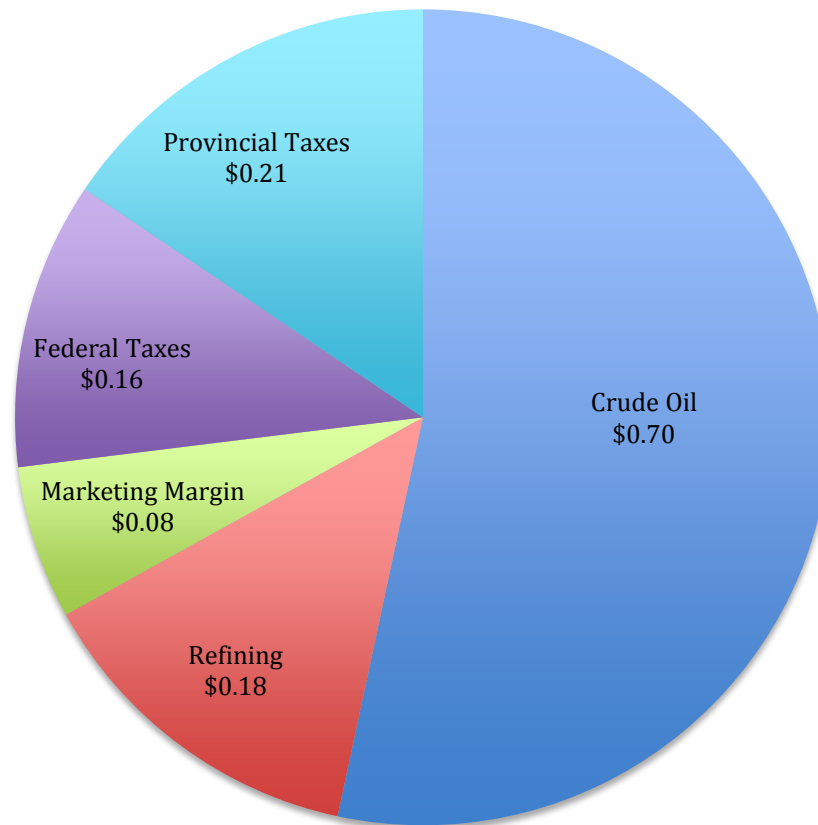
2014 Gasoline Price Margins	Pre-Tax Market Price (\$/L)	Provincial Taxes						Federal Taxes			Per Litre Tax Summary				
		Excise	Carbon	Local Taxes	Net Additional	HST	HST Per Litre	Excise	HST/G ST	HST/GST litre	Gas Taxes	Sales Taxes	Total Tax Bill	Tax Port ion	Final Pump Price (\$/L)
Newfoundland	\$0.96	\$0.17	-	-	-	8%	\$0.10	\$0.10	5%	\$0.061	\$0.26	\$0.16	\$0.42	31%	\$1.39
PEI	\$0.98	\$0.13	-	-	-	9%	\$0.11	\$0.10	5%	\$0.061	\$0.24	\$0.17	\$0.40	29%	\$1.38
Nova Scotia	\$0.96	\$0.16	-	-	-	10%	\$0.12	\$0.10	5%	\$0.061	\$0.26	\$0.18	\$0.44	31%	\$1.39
New Brunswick	\$0.97	\$0.14	-	-	-	8%	\$0.10	\$0.10	5%	\$0.059	\$0.24	\$0.16	\$0.39	29%	\$1.36
Quebec (excl. Montreal)	\$0.89	\$0.19	-	-	-	10%	\$ 0.12	\$0.10	5%	\$0.059	\$0.29	\$0.18	\$0.47	34%	\$1.36
Montreal	\$0.93	\$0.19	-	\$0.03	\$0.03	10%	\$0.12	\$0.10	5%	\$0.06	\$0.32	\$0.19	\$0.51	35%	\$1.43
Ontario	\$0.96	\$0.15	-	-	-	8%	\$0.10	\$0.10	5%	\$0.06	\$0.25	\$0.16	\$0.40	30%	\$1.36
Manitoba	\$0.96	\$0.13	-	-	-	0%	-	\$0.10	5%	\$0.06	\$0.23	\$0.06	\$0.29	23%	\$1.25
Saskatchewan	\$0.98	\$0.15	-	-	-	0%	-	\$0.10	5%	\$0.061	\$0.25	\$0.06	\$0.31	24%	\$1.29
Alberta	\$1.00	\$0.09	-	-	-	0%	-	\$0.10	5%	\$0.059	\$0.19	\$0.06	\$0.25	20%	\$1.25
Rest of BC	\$0.93	\$0.15	\$0.07	-	\$0.07	0%	-	\$0.10	5%	\$0.062	\$0.31	\$0.06	\$0.37	29%	\$1.30
Vancouver	\$0.99	\$0.15	\$0.07	\$0.11	\$0.18	0%	-	\$0.10	5%	\$0.071	\$0.42	\$0.07	\$ 0.49	33%	\$1.48
Victoria	\$0.96	\$0.15	\$0.07	\$0.04	\$0.10	0%	-	\$0.10	5%	\$0.066	\$0.35	\$0.07	\$0.41	30%	\$1.37
<b>Canada</b>	<b>\$0.96</b>	<b>\$0.15</b>	-	-	-	-	-	-	-	-	<b>\$0.28</b>	<b>\$0.12</b>	<b>\$0.39</b>	<b>29%</b>	<b>\$1.35</b>

Prices and margins for all charts and graphs are the April 2014 averages provided by *Kent Marketing Services*

Gas Price Composition \$/L	Pump Price	Crude Oil	Refining	Marketing	Federal Taxes	Provincial Taxes	Local Taxes
Newfoundland	\$1.39	\$0.77	\$0.10	\$0.09	\$0.16	\$0.26	-
PEI	\$1.38	\$0.77	\$0.11	\$0.09	\$0.16	\$0.24	-
Nova Scotia	\$1.39	\$0.77	\$0.10	\$0.08	\$0.16	\$0.28	-
New Brunswick	\$1.36	\$0.77	\$0.10	\$0.09	\$0.16	\$0.24	-
Quebec (excl. Montreal)	\$1.36	\$0.77	\$0.12		\$0.16	\$0.31	\$0.31
Montreal	\$1.43	\$0.77	\$0.09	\$0.06	\$0.16	\$0.31	\$0.03
Ontario	\$1.36	\$0.65	\$0.22	\$0.09	\$0.16	\$0.24	-
Manitoba	\$1.25	\$0.65	\$0.25	\$0.05	\$0.16	\$0.13	-
Saskatchewan	\$1.29	\$0.65	\$0.25	\$0.08	\$0.16	\$0.15	-
Alberta	\$1.25	\$0.65	\$0.25	\$0.09	\$0.16	\$0.09	-
Rest of BC	\$1.30	\$0.65	\$0.28		\$0.16	\$0.21	-
Vancouver	\$1.48	\$0.65	\$0.25	\$0.09	\$0.17	\$0.21	\$0.11
Victoria	\$1.37	\$0.65	\$0.31		\$0.17	\$0.21	\$0.04
<b>Canada</b>	<b>\$1.35</b>	<b>\$0.70</b>	<b>\$0.18</b>	<b>\$0.08</b>	<b>\$0.16</b>	<b>\$0.21</b>	-



## National Gas Price Composition With Gas Price at \$1.35/L



2014 Diesel Price Margins	Pre-Tax Market Price \$/L	Provincial Taxes						Federal Taxes				Per Litre Tax Summary				
		Excise	Carbon	Local Taxes	Net Additional	HST	HST Per Litre	Excise	HST/GST	HST/GST litre	Gas Taxes	Sales Taxes	Total Tax Bill	Tax Portion	Final Pump Price (\$/L)	
Newfoundland	\$1.06	\$0.17	-	-	-	8%	\$0.10	\$0.04	5%	\$0.06	20.50%	\$0.16	\$0.37	26%	\$1.43	
PEI	\$1.04	\$0.20	-	-	-	9%	\$0.12	\$0.04	5%	\$0.06	24.20%	\$0.18	\$0.42	29%	\$1.46	
Nova Scotia	\$1.02	\$0.15	-	-	-	10%	\$0.12	\$0.04	5%	\$0.06	19.40%	\$0.18	\$0.38	27%	\$1.40	
New Brunswick	\$1.00	\$0.19	-	-	-	8%	\$0.10	\$0.04	5%	\$0.06	23.20%	\$0.16	\$0.39	28%	\$1.40	
Quebec (excl. Montreal)	\$0.96	\$0.20	-	-	-	10%	\$0.13	\$0.04	5%	\$0.06	23.95%	\$0.19	\$0.43	31%	\$1.39	
Montreal	\$1.05	\$0.20	-	-	-	10%	\$0.13	\$0.04	5%	\$0.06	23.95%	\$0.19	\$0.43	29%	\$1.48	
Ontario	\$1.03	\$0.14	-	-	-	8%	\$0.10	\$0.04	5%	\$0.06	18.30%	\$0.16	\$0.34	25%	\$1.37	
Manitoba	\$1.14	\$0.14	-	-	-	0%	\$-	\$0.04	5%	\$0.07	18.00%	\$0.07	\$0.25	18%	\$1.39	
Saskatchewan	\$1.13	\$0.15	-	-	-	0%	\$-	\$0.04	5%	\$0.07	19.00%	\$0.07	\$0.26	18%	\$1.39	
Alberta	\$1.15	\$0.09	-	-	-	0%	\$-	\$0.04	5%	\$0.06	13.00%	\$0.06	\$0.19	14%	\$1.34	
Rest of BC	\$1.00	\$0.15	\$0.08		\$0.08	0%	\$-	\$0.04	5%	\$0.06	26.70%	\$0.06	\$0.33	25%	\$1.33	
Vancouver	\$1.02	\$0.15	\$0.08	\$0.11	\$0.19	0%	\$-	\$0.04	5%	\$0.07	37.70%	\$0.07	\$0.45	30%	\$1.47	
Victoria	\$0.99	\$0.15	\$0.08	\$0.04	\$0.11	0%	\$-	\$0.04	5%	\$0.06	30.20%	\$0.06	\$0.37	27%	\$1.36	
<b>Canada</b>	<b>\$1.05</b>	<b>\$0.16</b>	-	-	-	-	-	-	-	-	<b>22.93%</b>	<b>\$0.12</b>	<b>\$0.35</b>	<b>25%</b>	<b>\$1.40</b>	

Estimated 2014 Gas Tax Revenue	Estimated Sale of taxable road-use Gasoline (litres)	Provincial Taxes Collected						Federal Taxes Collected			Total Combined Taxes
		Excise	Carbon	Local Taxes	Net Additional	HST	Sub-Total	HST/GST	Excise	Sub-Total	
Newfoundland	781,435,097	\$128,936,791	-	-	-	\$76,643,154	\$205,579,945	\$47,901,971	\$78,143,510	\$126,045,481	\$331,625,426
PEI	201,177,120	\$26,354,203	-	-	-	\$21,890,082	\$48,244,285	\$12,161,157	\$20,117,712	\$32,278,869	\$80,523,154
Nova Scotia	1,131,567,306	\$175,392,932	-	-	-	\$136,919,644	\$312,312,576	\$68,459,822	\$113,156,731	\$181,616,553	\$493,929,129
New Brunswick	1,073,573,601	\$146,006,010	-	-	-	\$103,148,952	\$249,154,961	\$62,911,413	\$107,357,360	\$170,268,773	\$385,799,409
Quebec(excl. Montreal)	4,211,113,367	\$798,005,983	-	-	-	\$497,139,304	\$1,295,145,287	\$249,192,633	\$421,111,337	\$670,303,970	\$1,965,449,257
Montreal	4,091,660,754	\$775,369,713	-	\$122,749,823	\$122,749,823	\$509,158,592	\$1,407,278,128	\$255,217,340	\$409,166,075	2,483,322,306	\$6,255,119,955
Ontario	15,501,387,676	\$2,278,703,988	-	-	-	\$1,493,093,661	\$3,771,797,649	\$933,183,538	\$1,550,138,768	2,483,322,306	\$6,255,119,955
Manitoba	1,549,637,397	\$204,035,642	-	-	-	-	\$204,035,642	\$92,177,600	\$154,963,740	\$247,141,340	\$451,176,982
Saskatchewan	1,382,880,380	\$207,432,057	-	-	-	-	\$207,432,057	\$84,839,711	\$138,288,038	\$223,127,749	\$430,559,806
Alberta	6,484,392,430	\$583,595,319	-	-	-	-	\$583,595,319	\$384,524,471	\$648,439,243	\$1,032,963,714	\$1,616,559,033
Rest of BC	1,539,463,400	\$223,684,032	\$102,682,209	-	\$102,682,209	-	\$326,366,241	\$95,600,677	\$153,946,340	\$249,547,017	\$575,913,258
Vancouver	2,149,379,896	\$312,304,899	\$143,363,639	\$236,431,789	\$379,795,428	-	\$692,100,326	\$151,531,283	\$214,937,990	\$366,469,272	\$1,058,569,599
Victoria	305,963,193	\$44,456,452	\$20,407,745	\$10,708,712	\$31,116,457	-	\$75,572,909	\$20,025,291	\$30,596,319	\$50,621,610	\$126,194,519
<b>Canada</b>	<b>40,403,631,616</b>	<b>\$5,904,278,021</b>				<b>\$2,835,502,699</b>	<b>\$9,378,615,326</b>	<b>\$2,457,726,908</b>	<b>\$4,040,363,162</b>	<b>\$6,498,090,070</b>	<b>\$15,878,262,078</b>

All Fuel use Statistics are from *Statistics Canada* CANSIM table 405-0002. Estimates for 2013 and 2014 used the growth rate from 2011 to 2012.

Estimated 2014 Diesel Tax Revenue	Estimated Sale of taxable road-use Diesel (litres)	Provincial Taxes Collected						Federal Taxes Collected			Total Combined Taxes
		Excise	Carbon	Local Taxes	Net Additional	HST	Sub-Total	HST/GST	Excise	Sub-Total	
Newfoundland	225,715,933	\$37,243,129	-	-	-	\$22,860,510	\$60,103,639	\$14,287,819	\$9,028,637	\$23,316,456	\$83,420,095
PEI	29,341,123	\$5,926,907	-	-	-	\$3,385,379	\$9,312,286	\$1,880,766	\$1,173,645	\$3,054,411	\$12,366,697
Nova Scotia	287,497,241	\$44,274,575	-	-	-	\$34,988,414	\$79,262,989	\$17,494,207	\$11,499,890	\$28,994,097	\$108,257,086
New Brunswick	350,230,714	\$67,244,297	-	-	-	\$34,630,813	\$101,875,110	\$21,644,258	\$14,009,229	\$35,653,487	\$137,528,597
Quebec (excl. Montreal)	1,595,681,401	\$318,338,440	-	-	-	\$201,138,164	\$519,476,603	\$96,020,128	\$63,827,256	\$159,847,384	\$679,323,988
Montreal	1,550,418,238	\$309,308,438	-	-	-	\$199,271,961	\$508,580,400	\$99,885,695	\$62,016,730	\$161,902,424	\$670,482,824
Ontario	5,090,318,055	\$727,915,482	-	-	-	\$495,186,140	\$1,223,101,622	\$309,491,338	\$203,612,722	\$513,104,060	\$1,736,205,682
Manitoba	771,603,568	\$108,024,500	-	-	-	-	\$108,024,500	\$50,925,836	\$30,864,143	\$81,789,978	\$189,814,478
Saskatchewan	1,433,526,400	\$215,028,960	-	-	-	-	\$215,028,960	\$94,899,448	\$57,341,056	\$152,240,504	\$367,269,464
Alberta	4,464,104,628	\$401,769,417	-	-	-	-	\$401,769,417	\$285,702,696	\$178,564,185	\$464,266,881	\$866,036,298
Rest of BC	427,013,312	\$64,180,101	\$32,751,921	-	\$32,751,921	-	\$96,932,022	\$27,051,293	\$17,080,532	\$44,131,826	\$141,063,848
Vancouver	596,190,742	\$89,607,469	\$45,727,830	\$65,580,982	\$111,308,812	-	\$200,916,280	\$41,673,733	\$23,847,630	\$65,521,363	\$266,437,643
Victoria	84,867,465	\$12,755,580	\$6,509,335	\$2,970,361	\$9,479,696	-	\$22,235,276	\$5,499,412	\$3,394,699	\$8,894,110	\$31,129,386
<b>Canada</b>	<b>16,906,508,821</b>	<b>\$2,401,617,293</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$991,461,381</b>	<b>\$3,546,619,103</b>	<b>\$1,066,456,628</b>	<b>\$676,260,353</b>	<b>\$1,742,716,981</b>	<b>\$5,289,336,084</b>

2014 Estimated Gasoline and Diesel Tax	Provincial Taxes Collected						Federal Taxes Collected			Total Combined Taxes
	Excise	Carbon	Local Taxes	Net Additional	HST	Sub-Total	Excise	HST/GST	Sub-Total	
Newfoundland	\$166,179,920		-	-	\$99,503,664	\$265,683,584	\$62,189,790	\$87,172,147	\$149,361,937	\$415,045,521
PEI	\$32,281,110		-	-	\$25,275,461	\$57,556,571	\$14,041,923	\$21,291,357	\$35,333,280	\$92,889,851
Nova Scotia	\$219,667,508		-	-	\$171,908,058	\$391,575,566	\$85,954,029	\$124,656,620	\$210,610,649	\$602,186,215
New Brunswick	\$182,116,672		-	-	\$137,779,765	\$317,405,746	\$84,555,671	\$121,366,589	\$205,922,260	\$523,328,006
Quebec (excl. Montreal)	\$1,116,344,422		-	-	\$698,277,468	\$1,814,621,890	\$345,212,762	\$484,938,593	\$830,151,354	\$2,644,773,245
Montreal	\$1,084,678,151		\$122,749,823	-	\$708,430,554	\$1,915,858,528	\$355,103,035	\$471,182,805	\$826,285,839	\$2,742,144,367
Ontario	\$3,006,619,470		-	-	\$1,988,279,801	\$4,994,899,272	\$1,242,674,876	\$1,753,751,490	\$2,996,426,366	\$7,991,325,637
Manitoba	\$312,060,142		-	-	-	\$312,060,142	\$143,103,436	\$185,827,882	\$328,931,318	\$640,991,460
Saskatchewan	\$422,461,017		-	-	-	\$422,461,017	\$179,739,159	\$195,629,094	\$375,368,253	\$797,829,270
Alberta	\$985,364,735		-	-	-	\$985,364,735	\$670,227,167	\$827,003,428	\$1,497,230,595	\$2,482,595,331
Rest of BC	\$287,864,133	\$135,434,130	-	\$135,434,130	-	\$423,298,263	\$122,651,970	\$171,026,872	\$293,678,843	\$716,977,105
Vancouver	\$401,912,367	\$189,091,469	\$302,012,770	\$491,104,239	-	\$893,016,607	\$193,205,016	\$238,785,619	\$431,990,635	\$1,325,007,241
Victoria	\$57,212,032	\$26,917,080	\$13,679,073	\$40,596,153	-	\$97,808,185	\$25,524,703	\$33,991,018	\$59,515,721	\$157,323,905
<b>Canada</b>	<b>\$8,274,761,680</b>		-	-	<b>\$3,826,964,080</b>	<b>\$12,891,610,104</b>	<b>\$3,524,183,536</b>	<b>\$4,716,623,514</b>	<b>\$8,240,807,051</b>	<b>\$21,132,417,155</b>

### “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.

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

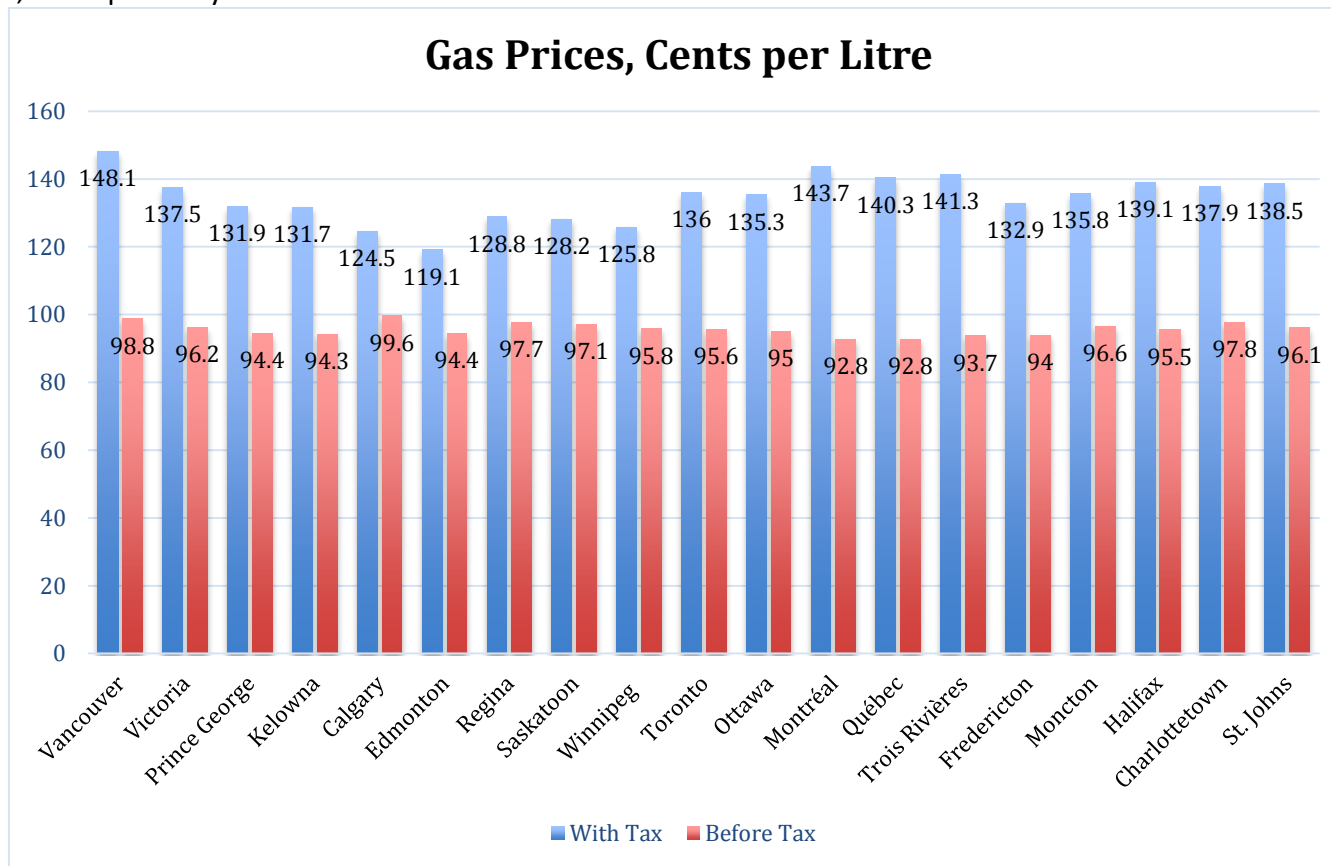
The “temporary” Deficit Elimination Gas Tax has cost Canadians \$11.3 billion. Last year alone it cost \$605 million.

When the budget is balanced, and it should be soon, Canadians have a right to see the “deficit elimination measure” of the gas tax repealed.

Year	Sales of Gas	“Temporary” Tax
1995	33,493,306,000	\$502,399,590
1996	33,872,646,000	\$508,089,690
1997	34,829,563,000	\$522,443,445
1998	35,310,985,000	\$529,664,775
1999	36,219,491,000	\$543,292,365
2000	36,375,338,000	\$545,630,070
2001	36,552,556,000	\$548,288,340
2002	37,949,600,000	\$569,244,000
2003	38,421,608,000	\$576,324,120
2004	38,911,752,000	\$583,676,280
2005	38,484,324,000	\$577,264,860
2006	38,653,955,000	\$579,809,325
2007	39,635,182,000	\$594,527,730
2008	39,148,560,000	\$587,228,400
2009	39,708,461,000	\$595,626,915
2010	40,101,125,000	\$601,516,875
2011	40,412,211,000	\$606,183,165
2012	40,444,101,000	\$606,661,515
2013	40,341,391,633	\$605,120,874
2014	40,403,631,616	\$606,054,474
<b>Total</b>	<b>725,809,974,555</b>	<b>\$11,389,046,809</b>

### 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.



Gas Price Ranking	Total Pump Price (\$/L)	Total Tax Bill (\$/L)	Tax Portion	Highest Gas Taxes	Highest Gas Prices
Montreal	\$1.43	\$0.51	35%	1	2
Quebec (excl. Montreal)	\$1.36	\$0.47	34%	2	6
Vancouver	\$1.48	\$0.49	33%	3	1
Nova Scotia	\$1.39	\$0.44	31%	4	3
Newfoundland	\$1.39	\$0.42	31%	5	4
Victoria	\$1.37	\$0.41	30%	6	7
Ontario	\$1.36	\$0.40	30%	7	8
PEI	\$1.38	\$0.40	29%	8	5
New Brunswick	\$1.36	\$0.39	29%	9	8
Rest of BC	\$1.30	\$0.37	29%	10	10
Saskatchewan	\$1.29	\$0.31	24%	11	11
Manitoba	\$1.25	\$0.29	23%	12	12
Alberta	\$1.25	\$0.25	20%	13	13
Canada (average)	\$1.35	\$0.39	29%	-	-



### Double-Taxing Canadians – Charging Tax on Tax

Canadians are being “double-taxed” at the pump through the sales taxes. The government applies the GST or HST to the full pump price, after the federal and provincial per-litre excise taxes. This means that in addition to the actual market value of gasoline, government taxes-the-tax added onto its price (consumption and excise). In 2014, federal and provincial governments are estimated to collect \$1.5 billion in GST on gasoline and diesel sales just from the tax-on-tax.

2014 Gasoline Tax on Tax	Per Litre Tax-on-Tax			Total Tax-on-Tax Collected		
	Provincial HST	Federal HST/GST	Total	Provincial HST	Federal HST/GST	Total
Newfoundland	\$0.02	\$0.01	\$0.03	\$16,566,424	\$10,354,015	\$26,920,439
PEI	\$0.02	\$0.01	\$0.03	\$4,182,472	\$2,323,596	\$6,506,068
Nova Scotia	\$0.03	\$0.01	\$0.04	\$28,854,966	\$14,427,483	\$43,282,449
New Brunswick	\$0.02	\$0.01	\$0.03	\$20,269,070	\$12,668,168	\$32,937,238
Quebec (excl. Montreal)	\$0.03	\$0.01	\$0.04	\$115,816,145	\$60,955,866	\$176,772,011
Montreal	\$0.03	\$0.02	\$0.05	\$124,192,133	\$65,364,281	\$189,556,414
Ontario	\$0.02	\$0.01	\$0.03	\$306,307,420	\$191,442,138	\$497,749,558
Manitoba	\$0.00	\$0.01	\$0.01	-	\$17,949,969	\$17,949,969
Saskatchewan	\$0.00	\$0.01	\$0.01	-	\$17,286,005	\$17,286,005
Alberta	\$0.00	\$0.01	\$0.01	-	\$61,601,728	\$61,601,728
Rest of BC	\$0.00	\$0.02	\$0.02	-	\$24,015,629	\$24,015,629
Vancouver	\$0.00	\$0.02	\$0.02	-	\$45,351,916	\$45,351,916
Victoria	\$0.00	\$0.02	\$0.02	-	\$5,308,461	\$5,308,461
<b>Canada</b>	<b>\$0.01</b>	<b>\$0.01</b>	<b>\$0.03</b>	<b>\$616,188,631</b>	<b>\$529,049,255</b>	<b>\$1,145,237,886</b>

2014 Diesel Tax on Tax	Per Litre Tax-on-Tax			Total Tax-on-Tax Collected		
	Provincial HST	Federal HST/GST	Total	Provincial HST	Federal HST/GST	Total
Newfoundland	\$0.02	\$0.01	\$0.03	\$3,701,741	\$2,313,588	\$6,015,330
PEI	\$0.02	\$0.01	\$0.03	\$639,050	\$355,028	\$994,077
Nova Scotia	\$0.02	\$0.01	\$0.03	\$5,577,446	\$2,788,723	\$8,366,170
New Brunswick	\$0.02	\$0.01	\$0.03	\$6,500,282	\$4,062,676	\$10,562,958
Quebec (excl. Montreal)	\$0.02	\$0.01	\$0.04	\$38,121,028	\$19,108,285	\$57,229,313
Montreal	\$0.02	\$0.01	\$0.04	\$37,039,686	\$18,566,258	\$55,605,944
Ontario	\$0.01	\$0.01	\$0.02	\$74,522,256	\$46,576,410	\$121,098,667
Manitoba	\$0.00	\$0.01	\$0.01	-	\$6,944,432	\$6,944,432
Saskatchewan	\$0.00	\$0.01	\$0.01	-	\$13,618,501	\$13,618,501
Alberta	\$0.00	\$0.01	\$0.01	-	\$29,016,680	\$29,016,680
Rest of BC	\$0.00	\$0.01	\$0.01	-	\$5,700,628	\$5,700,628
Vancouver	\$0.00	\$0.02	\$0.02	-	\$11,238,195	\$11,238,195
Victoria	\$0.00	\$0.02	\$0.02	-	\$1,281,499	\$1,281,499
<b>Canada</b>	<b>\$0.01</b>	<b>\$0.01</b>	<b>\$0.02</b>	<b>\$166,101,489</b>	<b>\$161,570,904</b>	<b>\$327,672,393</b>

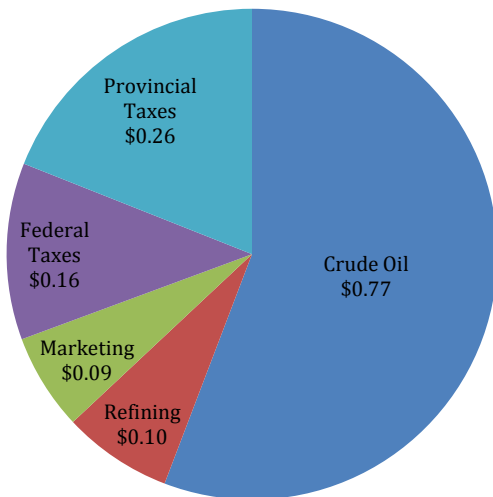
2014 Diesel and Gas Tax on Tax	Per Litre Tax-on-Tax		Total Tax-on-Tax Collected		
	Gas	Diesel	Provincial HST	Federal HST/GST	Total
Newfoundland	\$0.03	\$0.03	\$20,268,165	\$12,667,603	\$32,935,769
PEI	\$0.03	\$0.03	\$4,821,522	\$2,678,623	\$7,500,145
Nova Scotia	\$0.04	\$0.03	\$34,432,413	\$17,216,206	\$51,648,619
New Brunswick	\$0.03	\$0.03	\$24,278,661	\$15,174,163	\$39,452,824
Quebec (excl. Montreal)	\$0.04	\$0.04	\$153,937,173	\$80,064,151	\$234,001,324
Montreal	\$0.05	\$0.04	\$161,231,819	\$83,930,539	\$245,162,357
Ontario	\$0.03	\$0.02	\$380,829,677	\$238,018,548	\$618,848,225
Manitoba	\$0.01	\$0.01	-	\$24,894,401	\$24,894,401
Saskatchewan	\$0.01	\$0.01	-	\$30,904,506	\$30,904,506
Alberta	\$0.01	\$0.01	-	\$90,618,408	\$90,618,408
Rest of BC	\$0.02	\$0.01	-	\$29,716,257	\$29,716,257
Vancouver	\$0.02	\$0.02	-	\$56,590,111	\$56,590,111
Victoria	\$0.02	\$0.02	-	\$6,589,960	\$6,589,960
<b>Canada</b>	<b>\$0.03</b>	<b>\$0.02</b>	<b>\$782,290,120</b>	<b>\$690,620,159</b>	<b>\$1,472,910,279</b>

**Tax Per Fill-Up**

Tax Per 64 Litre Fill-Up	Pre-Tax Market Price (\$/L)	After Tax Price(\$/L)	Provincial Taxes					Federal Taxes			Totals			
			Excise	Carbon	Local Taxes	HST/GST	Subtotal	Excise	HST/GST	Subtotal	Total Tax	Pre-Tax Total	After Tax Total	Total Tax-on-Tax
Newfoundland	\$0.96	\$1.39	\$10.56	-	-	\$6.28	\$16.84	\$6.40	\$3.92	\$10.32	\$27.16	\$61.50	\$88.66	\$2.20
PEI	\$0.98	\$1.38	\$8.38	-	-	\$6.96	\$15.35	\$6.40	\$3.86	\$10.27	\$25.62	\$62.59	\$88.21	\$2.07
Nova Scotia	\$0.96	\$1.39	\$9.92	-	-	\$7.74	\$17.66	\$6.40	\$3.87	\$10.27	\$27.94	\$61.12	\$89.06	\$2.45
New Brunswick	\$0.97	\$1.36	\$8.70	-	-	\$6.14	\$14.84	\$6.40	\$3.84	\$10.24	\$25.08	\$62.08	\$87.16	\$1.98
Quebec (excl. Montreal)	\$0.89	\$1.36	\$12.13	-	-	\$7.56	\$19.68	\$6.40	\$3.78	\$10.19	\$29.87	\$57.22	\$87.09	\$2.69
Montreal	\$0.93	\$1.43	\$12.13	-	\$1.92	\$7.96	\$22.01	\$6.40	\$3.99	\$10.39	\$32.40	\$59.39	\$91.80	\$2.96
Ontario	\$0.96	\$1.36	\$9.41	-	-	\$6.16	\$15.57	\$6.40	\$3.85	\$10.25	\$25.83	\$61.25	\$87.07	\$2.06
Manitoba	\$0.96	\$1.25	\$8.43	-	-	-	\$8.43	\$6.40	\$3.80	\$10.21	\$18.63	\$61.31	\$79.95	\$0.74
Saskatchewan	\$0.98	\$1.29	\$9.60	-	-	-	\$9.60	\$6.40	\$3.92	\$10.33	\$19.93	\$62.53	\$82.45	\$0.80
Alberta	\$1.00	\$1.25	\$5.76	-	-	-	\$5.76	\$6.40	\$3.79	\$10.20	\$15.96	\$63.74	\$79.70	\$0.61
Rest of BC	\$0.93	\$1.30	\$9.30	\$4.27	-	-	\$13.57	\$6.40	\$3.97	\$10.37	\$23.94	\$59.52	\$83.46	\$1.00
Vancouver	\$0.99	\$1.48	\$9.30	\$4.27	\$7.04	-	\$20.61	\$6.40	\$4.512	\$10.91	\$31.52	\$63.23	\$94.75	\$1.35
Victoria	\$0.96	\$1.37	\$9.30	\$4.27	\$2.24	-	\$15.81	\$6.40	\$4.18	\$10.59	\$26.40	\$61.57	\$87.96	\$1.11
<b>Canada</b>	<b>\$0.96</b>	<b>\$1.35</b>	<b>\$9.70</b>	<b>-</b>	<b>-</b>	<b>\$3.40</b>	<b>\$13.10</b>	<b>\$6.40</b>	<b>\$3.97</b>	<b>\$10.37</b>	<b>\$23.47</b>	<b>\$61.50</b>	<b>\$86.53</b>	<b>\$1.67</b>

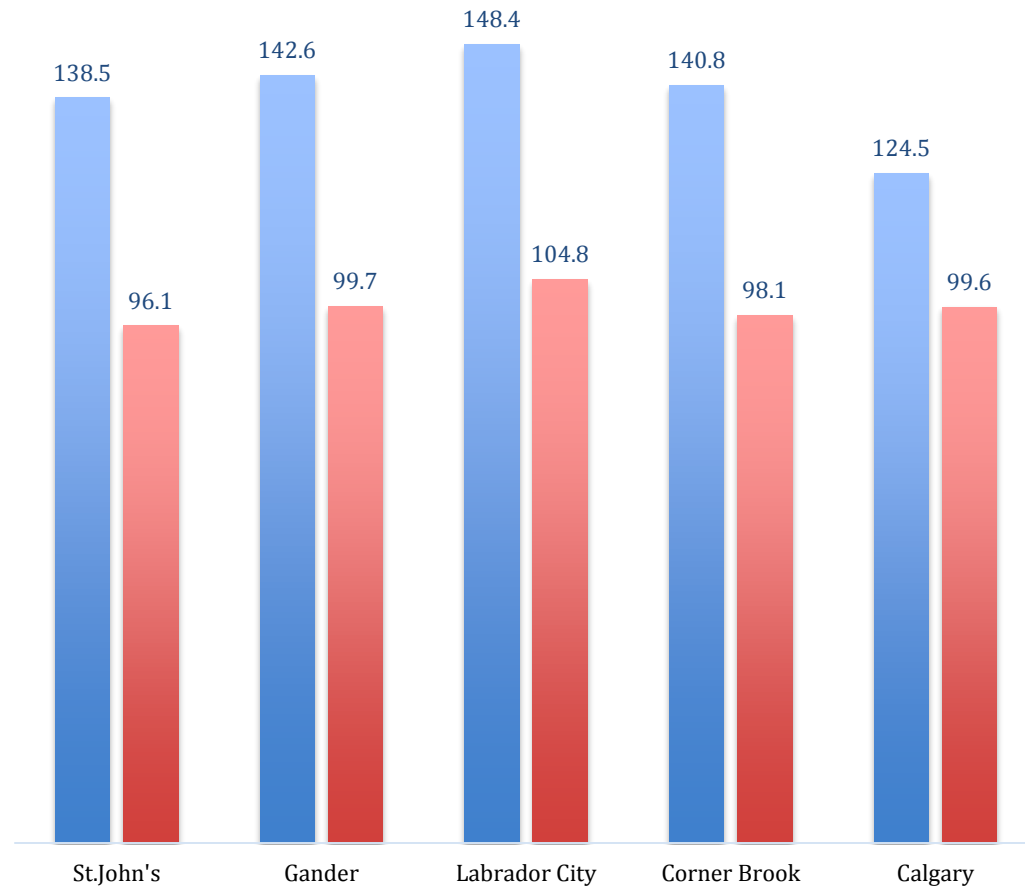
Newfoundland

**Newfoundland Gas Price Composition**  
With Gas price at **\$1.39**



**Gas Prices, Cents per Litre**

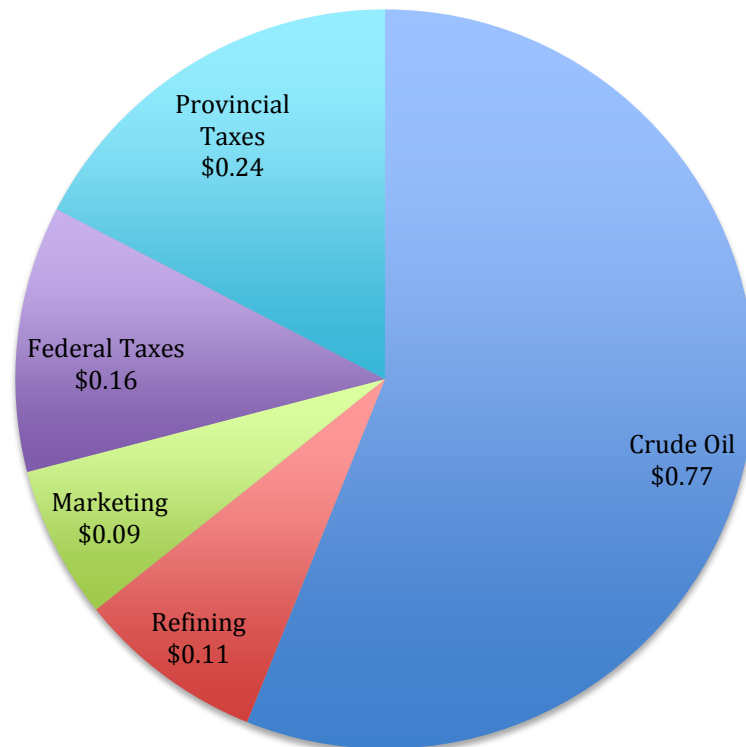
■ With Tax ■ Before Tax



Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Excise Tax (\$/L)	Federal Excise Tax (\$/L)	Total Gas Taxes (\$/L)	Cost of Gasoline With Quantity Taxes Only (\$/L)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.77	\$0.10	\$0.09	\$0.96	\$0.17	\$0.10	\$0.27	\$1.23	8.00%	5.00%	\$1.39
2013	\$0.72	\$0.09	\$0.10	\$0.91	\$0.17	\$0.10	\$0.27	\$1.18	8.00%	5.00%	\$1.33
2012	\$0.72	\$0.09	\$0.10	\$0.91	\$0.17	\$0.10	\$0.27	\$1.17	8.00%	5.00%	\$1.33
2011	\$0.63	\$0.14	\$0.12	\$0.88	\$0.17	\$0.10	\$0.27	\$1.14	8.00%	5.00%	\$1.29
2010	\$0.49	\$0.12	\$0.11	\$0.72	\$0.17	\$0.10	\$0.27	\$0.98	8.00%	5.00%	\$1.11
2009	\$0.42	\$0.11	\$0.11	\$0.64	\$0.17	\$0.10	\$0.27	\$0.91	8.00%	5.00%	\$1.02
2008	\$0.65	\$0.07	\$0.12	\$0.83	\$0.17	\$0.10	\$0.27	\$1.09	8.00%	5.00%	\$1.24
2007	\$0.48	\$0.13	\$0.10	\$0.71	\$0.17	\$0.10	\$0.27	\$0.98	8.00%	6.00%	\$1.11
2006	\$0.46	\$0.12	\$0.10	\$0.68	\$0.17	\$0.10	\$0.27	\$0.94	8.00%	6.50%	\$1.08
2005	\$0.43	\$0.10	\$0.09	\$0.62	\$0.17	\$0.10	\$0.27	\$0.88	8.00%	7.00%	\$1.02
2004	\$0.33	\$0.12	\$0.08	\$0.53	\$0.17	\$0.10	\$0.27	\$0.80	8.00%	7.00%	\$0.92
2003	\$0.27	\$0.10	\$0.08	\$0.45	\$0.17	\$0.10	\$0.27	\$0.72	8.00%	7.00%	\$0.83

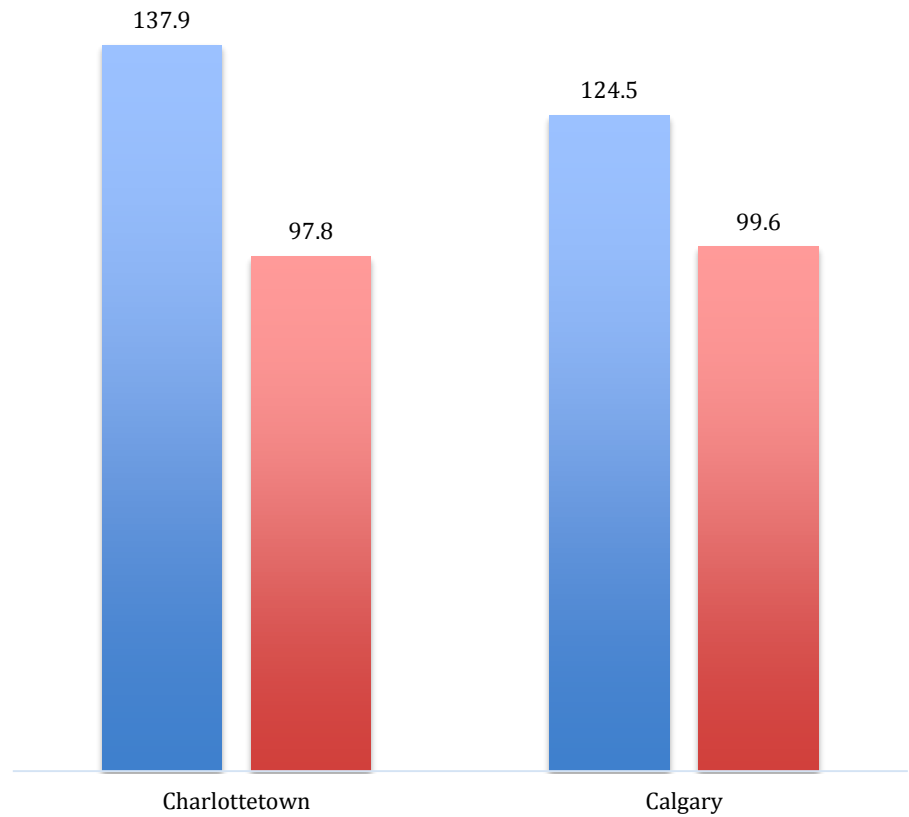
Prince Edward Island

**PEI Gas Price Composition**



**Gas Prices, Cents per Litre**

■ With Tax ■ Before Tax

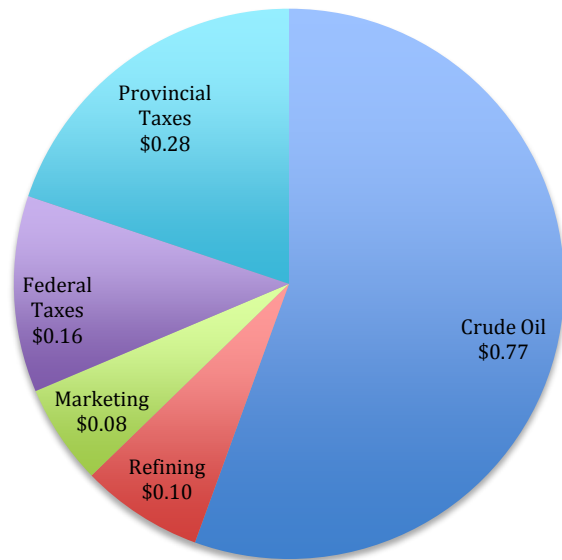


Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Excise Tax (\$/L)	Federal Excise Tax (\$/L)	Total Gas Taxes (\$/L)	Cost of Gasoline With Quantity Taxes Only (\$/L)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.77	\$0.11	\$0.09	\$0.98	\$0.13	\$0.10	\$0.23	\$1.21	9.00%	5.00%	\$1.38
2013	\$0.72	\$0.10	\$0.10	\$0.93	\$0.14	\$0.10	\$0.24	\$1.16	6.75%	5.00%	\$1.30
2012	\$0.72	\$0.10	\$0.10	\$0.92	\$0.16	\$0.10	\$0.26	\$1.18	-	5.00%	\$1.24
2011	\$0.63	\$0.15	\$0.10	\$0.87	\$0.16	\$0.10	\$0.26	\$1.13	-	5.00%	\$1.19
2010	\$0.49	\$0.13	\$0.09	\$0.71	\$0.16	\$0.10	\$0.26	\$0.96	-	5.00%	\$1.01
2009	\$0.42	\$0.12	\$0.10	\$0.64	\$0.16	\$0.10	\$0.26	\$0.90	-	5.00%	\$0.94
2008	\$0.65	\$0.08	\$0.11	\$0.83	\$0.15	\$0.10	\$0.25	\$1.08	-	5.00%	\$1.14
2007	\$0.48	\$0.14	\$0.09	\$0.71	\$0.18	\$0.10	\$0.28	\$0.99	-	6.00%	\$1.05
2006	\$0.46	\$0.12	\$0.08	\$0.66	\$0.21	\$0.10	\$0.31	\$0.97	-	6.50%	\$1.03
2005	\$0.43	\$0.09	\$0.08	\$0.60	\$0.21	\$0.10	\$0.31	\$0.91	-	7.00%	\$0.97
2004	\$0.33	\$0.10	\$0.09	\$0.52	\$0.16	\$0.10	\$0.26	\$0.79		7.00%	\$0.84
2003	\$0.27	\$0.09	\$0.09	\$0.45	\$0.14	\$0.10	\$0.24	\$0.69		7.00%	\$0.74



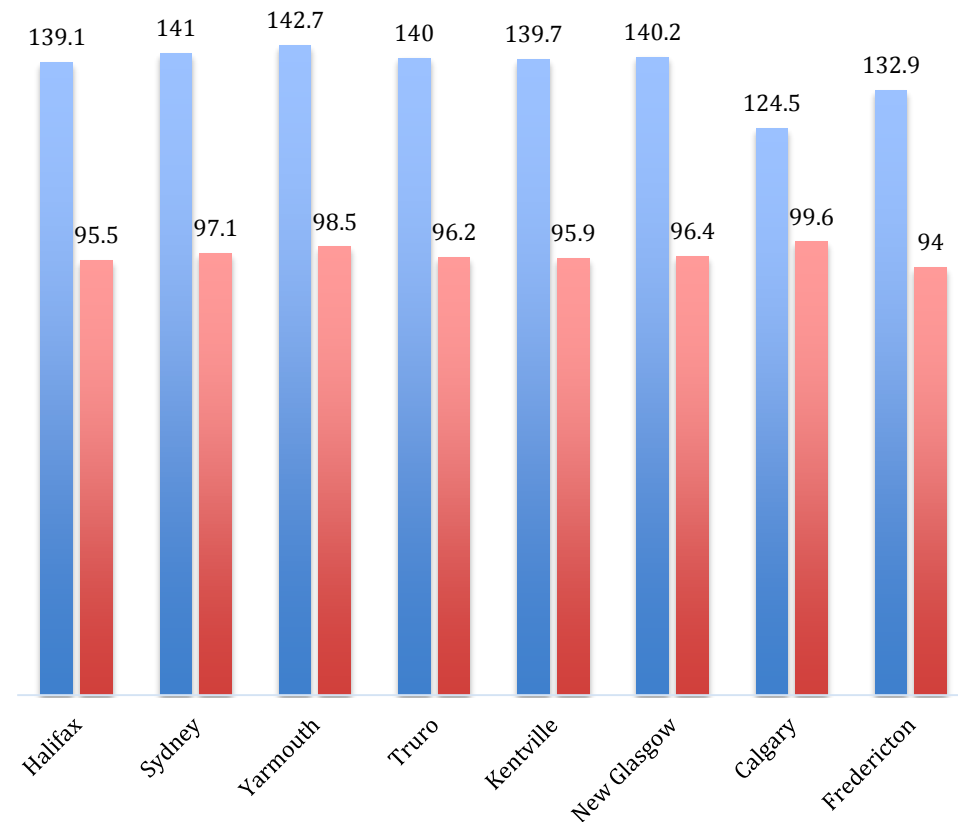
Nova Scotia

**Nova Scotia Gas Price  
Composition  
With Gas Prices at \$1.39**



**Gas Prices, Cents per Litre**

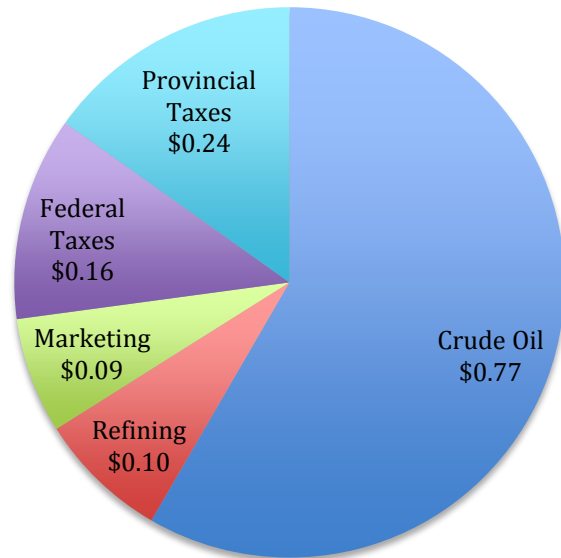
■ With Tax ■ Before Tax



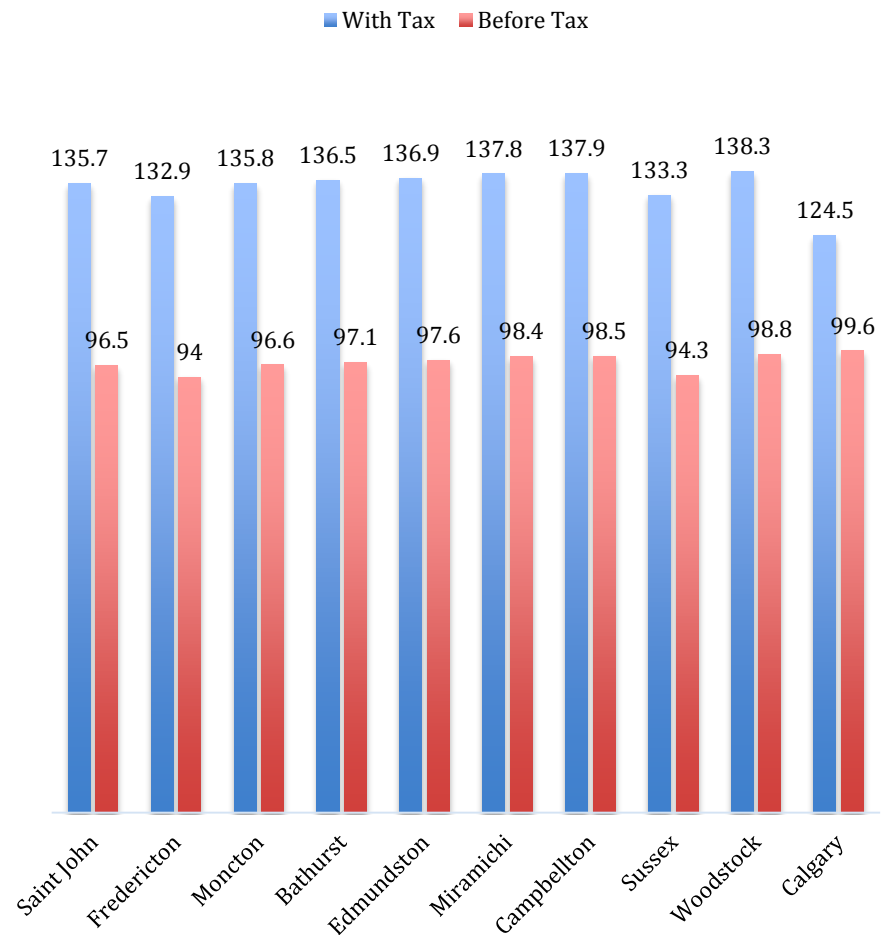
Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincia l Excise Tax (\$/L)	Federal Excise Tax (\$/L)	Total Gas Taxes (\$/L)	Cost of Gasoline With Quantity Taxes Only (\$/L)	GST / HST (Provi ncial Share)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.77	\$0.10	\$0.08	\$0.96	\$0.16	\$0.10	\$0.26	\$1.21	10.00%	5.00%	\$1.39
2013	\$0.72	\$0.09	\$0.08	\$0.89	\$0.16	\$0.10	\$0.26	\$1.15	10.00%	5.00%	\$1.32
2012	\$0.72	\$0.09	\$0.08	\$0.89	\$0.16	\$0.10	\$0.26	\$1.14	10.00%	5.00%	\$1.31
2011	\$0.63	\$0.14	\$0.07	\$0.84	\$0.16	\$0.10	\$0.26	\$1.09	9.00%	5.00%	\$1.24
2010	\$0.49	\$0.12	\$0.07	\$0.67	\$0.16	\$0.10	\$0.26	\$0.93	8.00%	5.00%	\$1.05
2009	\$0.42	\$0.11	\$0.07	\$0.60	\$0.15	\$0.10	\$0.25	\$0.85	8.00%	5.00%	\$0.96
2008	\$0.65	\$0.07	\$0.08	\$0.79	\$0.16	\$0.10	\$0.26	\$1.04	8.00%	5.00%	\$1.18
2007	\$0.48	\$0.13	\$0.08	\$0.69	\$0.16	\$0.10	\$0.26	\$0.94	8.00%	6.00%	\$1.07
2006	\$0.46	\$0.12	\$0.08	\$0.65	\$0.16	\$0.10	\$0.26	\$0.91	8.00%	6.50%	\$1.04
2005	\$0.43	\$0.09	\$0.08	\$0.59	\$0.16	\$0.10	\$0.26	\$0.85	8.00%	7.00%	\$0.98
2004	\$0.33	\$0.10	\$0.07	\$0.50	\$0.16	\$0.10	\$0.26	\$0.76	8.00%	7.00%	\$0.87
2003	\$0.27	\$0.09	\$0.06	\$0.42	\$0.16	\$0.10	\$0.26	\$0.68	8.00%	7.00%	\$0.78

New Brunswick

**New Brunswick Gas  
Price Composition  
With Gas Prices at \$1.36**



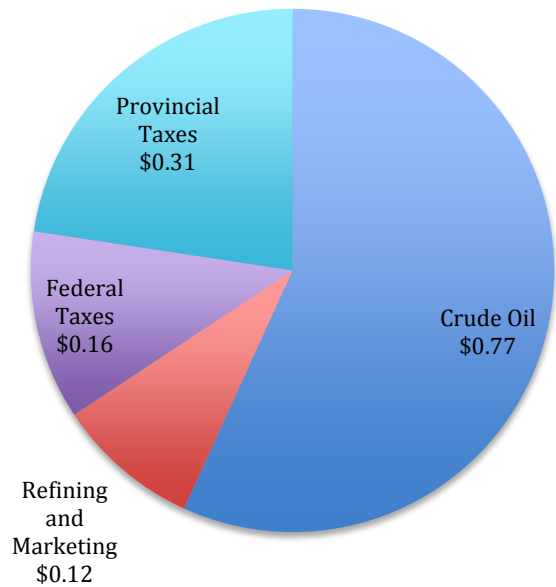
**Gas Prices, Cents per Litre**



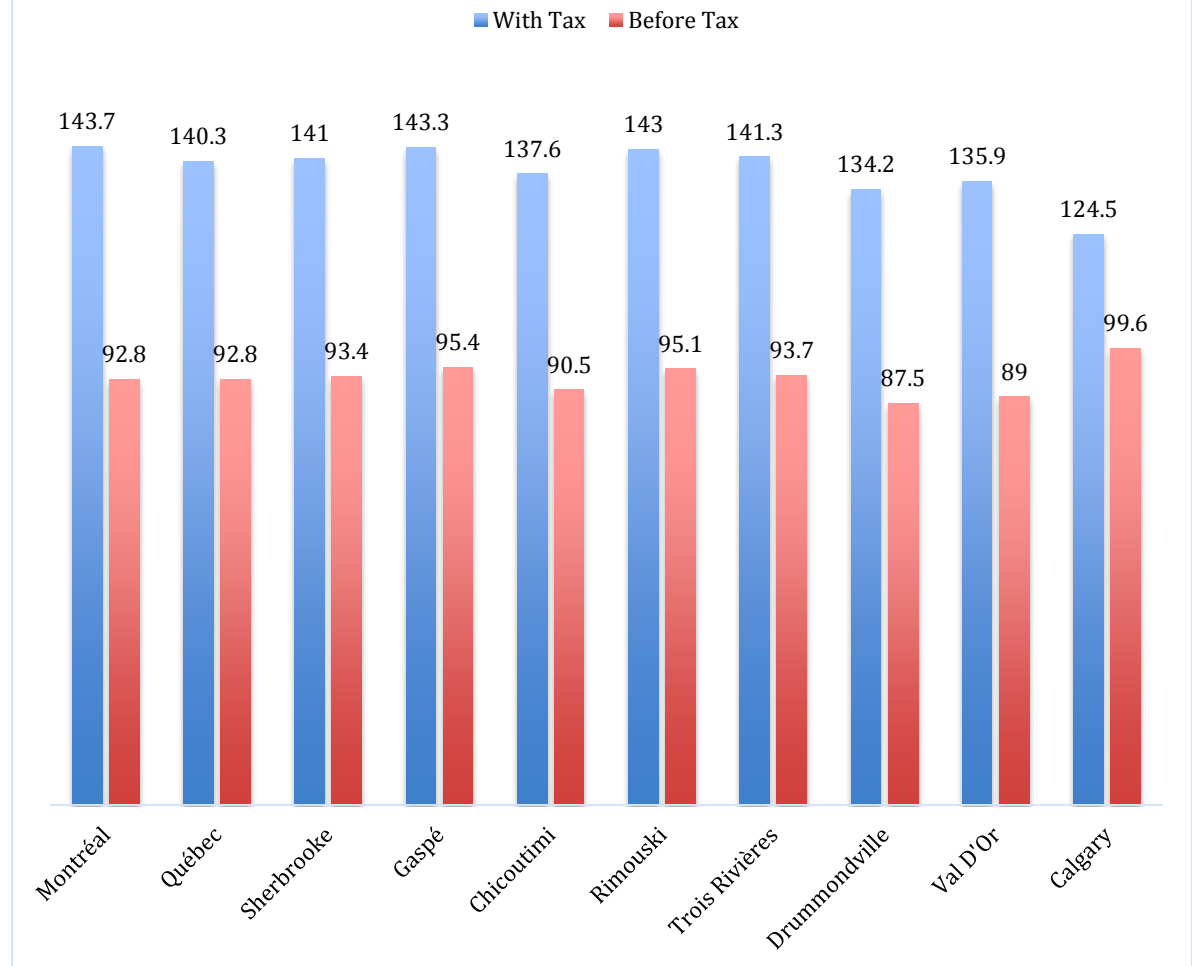
Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Excise Tax (\$/L)	Federal Excise Tax (\$/L)	Total Gas Taxes (\$/L)	Cost of Gasoline With Quantity Taxes Only (\$/L)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.77	\$0.10	\$0.09	\$0.97	\$0.14	\$0.10	\$0.24	\$1.20	8.00%	5.00%	\$1.36
2013	\$0.72	\$0.09	\$0.09	\$0.90	\$0.14	\$0.10	\$0.24	\$1.13	8.00%	5.00%	\$1.30
2012	\$0.72	\$0.09	\$0.09	\$0.89	\$0.14	\$0.10	\$0.24	\$1.13	8.00%	5.00%	\$1.30
2011	\$0.63	\$0.14	\$0.09	\$0.85	\$0.13	\$0.10	\$0.24	\$1.08	8.00%	5.00%	\$1.22
2010	\$0.49	\$0.12	\$0.07	\$0.68	\$0.11	\$0.10	\$0.21	\$0.88	8.00%	5.00%	\$1.00
2009	\$0.42	\$0.11	\$0.07	\$0.60	\$0.11	\$0.10	\$0.21	\$0.81	8.00%	5.00%	\$0.92
2008	\$0.65	\$0.07	\$0.09	\$0.80	\$0.11	\$0.10	\$0.21	\$1.01	8.00%	5.00%	\$1.14
2007	\$0.48	\$0.13	\$0.08	\$0.69	\$0.11	\$0.10	\$0.21	\$0.90	8.00%	6.00%	\$1.02
2006	\$0.46	\$0.12	\$0.09	\$0.66	\$0.14	\$0.10	\$0.24	\$0.90	8.00%	6.50%	\$1.03
2005	\$0.43	\$0.09	\$0.08	\$0.60	\$0.15	\$0.10	\$0.25	\$0.85	8.00%	7.00%	\$0.97
2004	\$0.33	\$0.11	\$0.08	\$0.52	\$0.15	\$0.10	\$0.25	\$0.76	8.00%	7.00%	\$0.88
2003	\$0.27	\$0.09	\$0.08	\$0.44	\$0.15	\$0.10	\$0.25	\$0.68	0.00%	7.00%	\$0.73

Quebec

**Quebec outside of Montreal Gas Price Composition With Gas Prices at \$1.36**



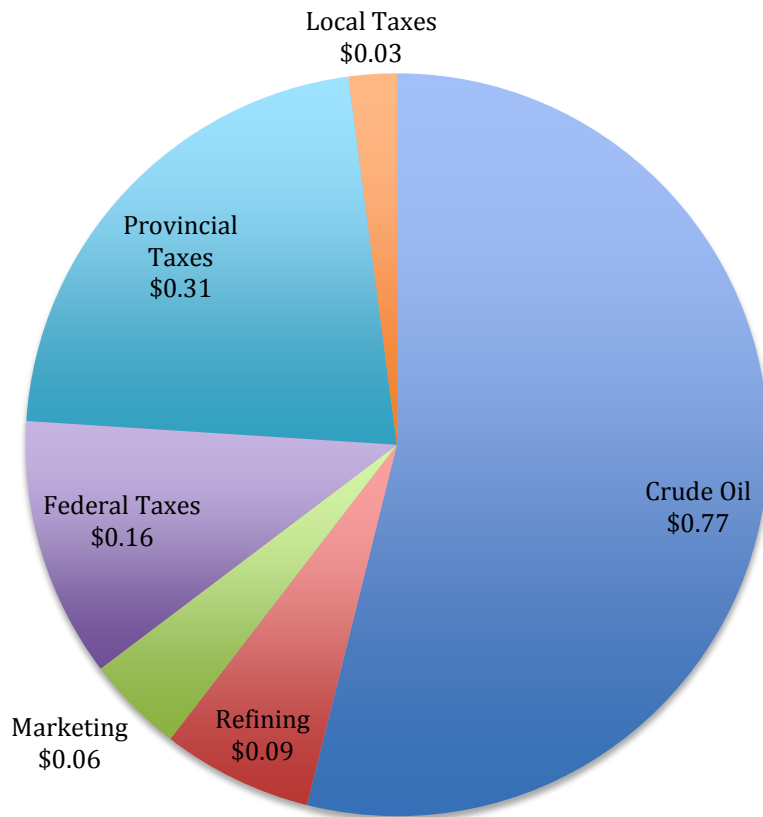
**Gas Prices, Cents per Litre**



Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Excise Tax (\$/L)	Federal Excise Tax (\$/L)	Total Gas Taxes (\$/L)	Cost of Gasoline With Quantity Taxes Only (\$/L)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.77	\$0.12	\$0.00	\$0.89	\$0.19	\$0.10	\$0.29	\$1.18	9.97%	5.00%	\$1.36
2013	\$0.72	\$0.17	\$0.00	\$0.89	\$0.19	\$0.10	\$0.29	\$1.18	9.97%	5.00%	\$1.35
2012	\$0.72	\$0.17	\$0.00	\$0.89	\$0.18	\$0.10	\$0.28	\$1.17	9.50%	5.00%	\$1.34
2011	\$0.63	\$0.23	\$0.00	\$0.85	\$0.17	\$0.10	\$0.27	\$1.12	8.50%	5.00%	\$1.28
2010	\$0.49	\$0.19	\$0.00	\$0.68	\$0.16	\$0.10	\$0.26	\$0.94	7.50%	5.00%	\$1.06
2009	\$0.42	\$0.19	\$0.00	\$0.61	\$0.15	\$0.10	\$0.25	\$0.86	7.50%	5.00%	\$0.97
2008	\$0.65	\$0.16	\$0.00	\$0.81	\$0.15	\$0.10	\$0.25	\$1.06	7.50%	5.00%	\$1.20
2007	\$0.48	\$0.20	\$0.00	\$0.68	\$0.15	\$0.10	\$0.25	\$0.94	7.50%	6.00%	\$1.07
2006	\$0.46	\$0.19	\$0.00	\$0.65	\$0.15	\$0.10	\$0.25	\$0.90	7.50%	6.50%	\$1.03
2005	\$0.43	\$0.17	\$0.00	\$0.60	\$0.15	\$0.10	\$0.25	\$0.85	7.50%	7.00%	\$0.98
2004	\$0.33	\$0.17	\$0.00	\$0.50	\$0.15	\$0.10	\$0.25	\$0.76	7.50%	7.00%	\$0.87
2003	\$0.27	\$0.15	\$0.00	\$0.42	\$0.15	\$0.10	\$0.25	\$0.68	7.50%	7.00%	\$0.78

Montreal

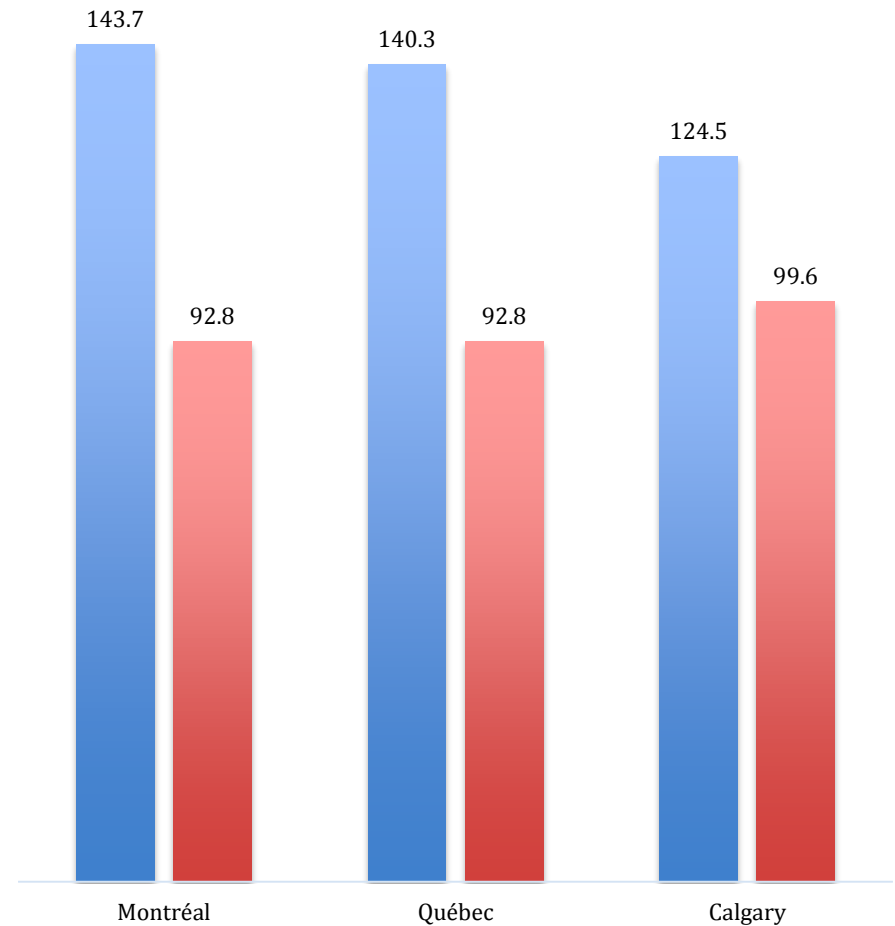
**Montreal Gas Price Composition  
With Gas Prices at \$1.43**



16<sup>th</sup> Annual Gas Tax Honesty Day

**Gas Prices, Cents per Litre**

■ With Tax ■ Before Tax



Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Excise Tax (\$/L)	Federal Excise Tax (\$/L)	Net Additional Taxes (\$/L)	Total Gas Taxes (\$/L)	Avg. Cost of Gasoline With "Quantity" Taxes Only (\$/L)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.77	\$0.09	\$0.06	\$0.93	\$0.19	\$0.10	0.03	\$0.32	\$1.25	9.97%	5.00%	\$1.43
2013	\$0.72	\$0.10	\$0.06	\$0.88	\$0.19	\$0.10	0.03	\$0.32	\$1.20	9.97%	5.00%	\$1.38
2012	\$0.72	\$0.10	\$0.06	\$0.88	\$0.18	\$0.10	0.03	\$0.31	\$1.19	9.50%	5.00%	\$1.37
2011	\$0.63	\$0.16	\$0.06	\$0.85	\$0.17	\$0.10	0.03	\$0.30	\$1.15	8.50%	5.00%	\$1.31
2010	\$0.49	\$0.14	\$0.05	\$0.68	\$0.16	\$0.10	0.025	\$0.28	\$0.96	7.50%	5.00%	\$1.08
2009	\$0.42	\$0.13	\$0.06	\$0.61	\$0.15	\$0.10	0.015	\$0.27	\$0.87	7.50%	5.00%	\$0.98
2008	\$0.65	\$0.09	\$0.05	\$0.78	\$0.15	\$0.10	0.015	\$0.27	\$1.05	7.50%	5.00%	\$1.18
2007	\$0.48	\$0.14	\$0.04	\$0.66	\$0.15	\$0.10	0.015	\$0.27	\$0.93	7.50%	6.00%	\$1.06
2006	\$0.46	\$0.12	\$0.04	\$0.62	\$0.15	\$0.10	0.015	\$0.27	\$0.89	7.50%	6.50%	\$1.02
2005	\$0.43	\$0.10	\$0.04	\$0.57	\$0.15	\$0.10	0.015	\$0.27	\$0.83	7.50%	7.00%	\$0.96
2004	\$0.33	\$0.11	\$0.04	\$0.48	\$0.15	\$0.10	0.015	\$0.27	\$0.75	7.50%	7.00%	\$0.86
2003	\$0.27	\$0.09	\$0.04	\$0.40	\$0.15	\$0.10	0.015	\$0.27	\$0.67	7.50%	7.00%	\$0.77

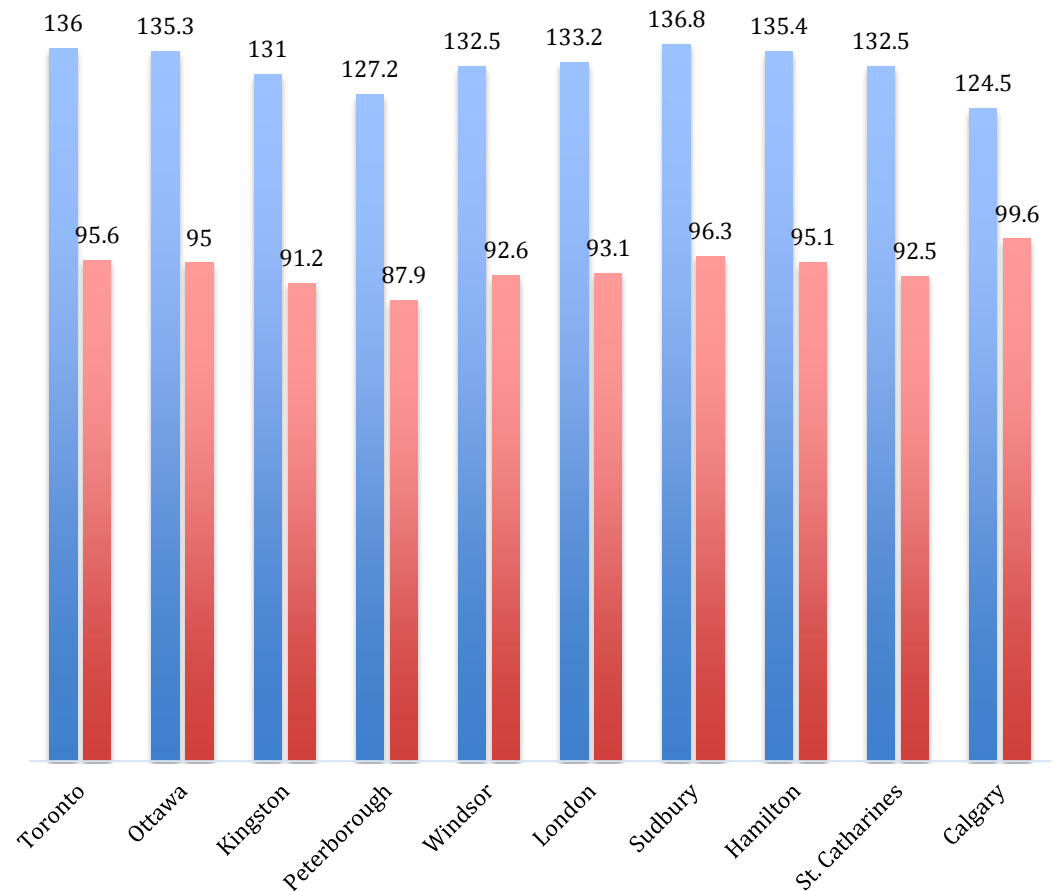
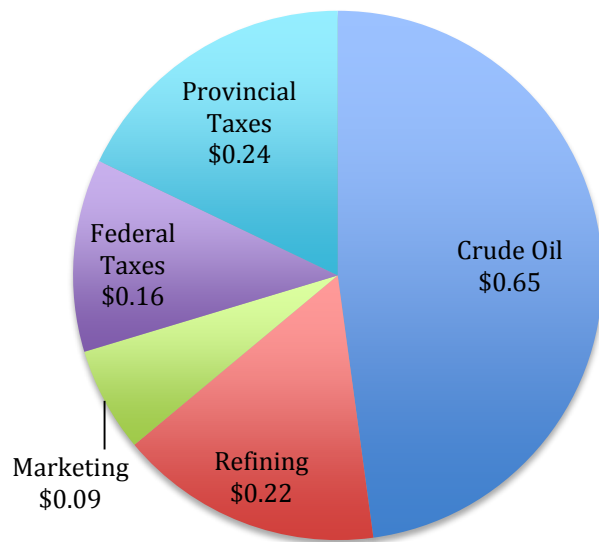


Ontario

**Gas Prices, , Cents per Litre**

■ With Tax ■ Before Tax

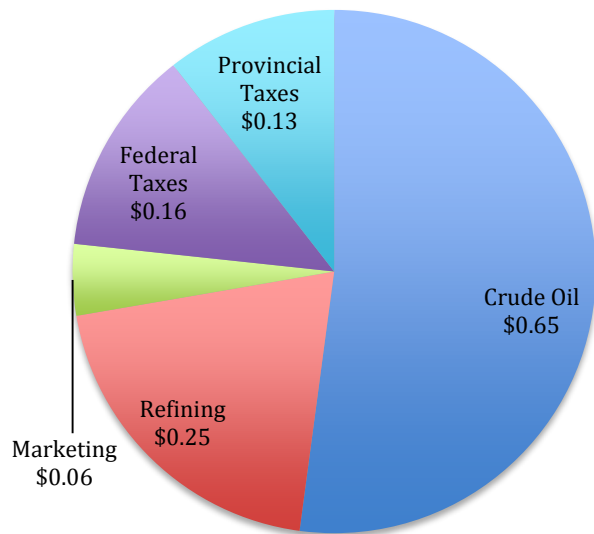
**Ontario Gas Price  
Composition With Gas  
Prices at \$1.36**



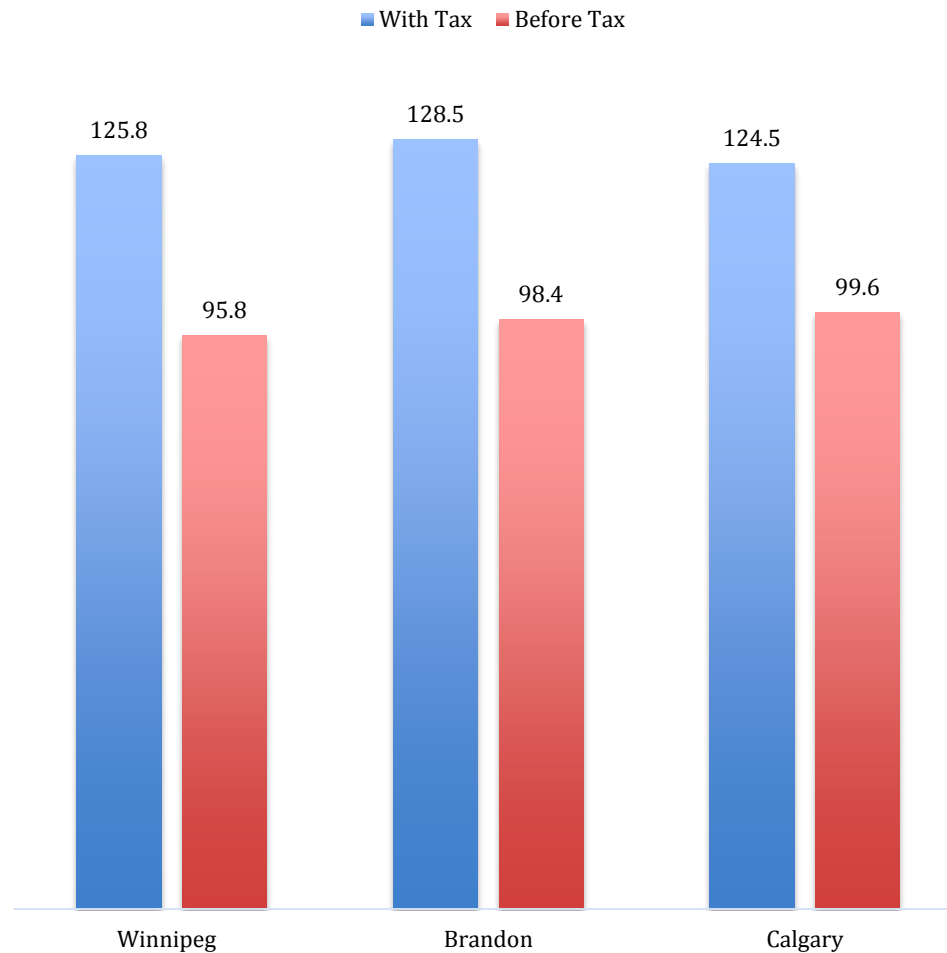
Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Excise Tax (\$/L)	Federal Excise Tax (\$/L)	Total Gas Taxes (\$/L)	Cost of Gasoline With Quantity Taxes Only (\$/L)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.65	\$0.22	\$0.09	\$0.96	\$0.15	\$0.10	\$0.25	\$1.20	8.00%	5.00%	\$1.36
2013	\$0.59	\$0.27	\$0.06	\$0.92	\$0.15	\$0.10	\$0.25	\$1.16	8.00%	5.00%	\$1.32
2012	\$0.54	\$0.27	\$0.06	\$0.87	\$0.15	\$0.10	\$0.25	\$1.12	8.00%	5.00%	\$1.27
2011	\$0.60	\$0.18	\$0.07	\$0.85	\$0.15	\$0.10	\$0.25	\$1.10	8.00%	5.00%	\$1.24
2010	\$0.49	\$0.13	\$0.07	\$0.69	\$0.15	\$0.10	\$0.25	\$0.94	4.00%	5.00%	\$1.02
2009	\$0.42	\$0.14	\$0.07	\$0.63	\$0.15	\$0.10	\$0.25	\$0.87	0.00%	5.00%	\$0.92
2008	\$0.65	\$0.10	\$0.06	\$0.80	\$0.15	\$0.10	\$0.25	\$1.05	0.00%	5.00%	\$1.10
2007	\$0.48	\$0.15	\$0.05	\$0.68	\$0.15	\$0.10	\$0.25	\$0.92	0.00%	6.00%	\$0.98
2006	\$0.46	\$0.13	\$0.05	\$0.64	\$0.15	\$0.10	\$0.25	\$0.88	0.00%	6.50%	\$0.94
2005	\$0.43	\$0.11	\$0.05	\$0.58	\$0.15	\$0.10	\$0.25	\$0.83	0.00%	7.00%	\$0.89
2004	\$0.33	\$0.12	\$0.04	\$0.49	\$0.15	\$0.10	\$0.25	\$0.73	0.00%	7.00%	\$0.78
2003	\$0.27	\$0.10	\$0.05	\$0.43	\$0.15	\$0.10	\$0.25	\$0.67	0.00%	7.00%	\$0.72

Manitoba

**Manitoba Gas Price  
Composition  
With Gas Prices at  
\$1.25**



**Gas Prices, Cents per Litre**

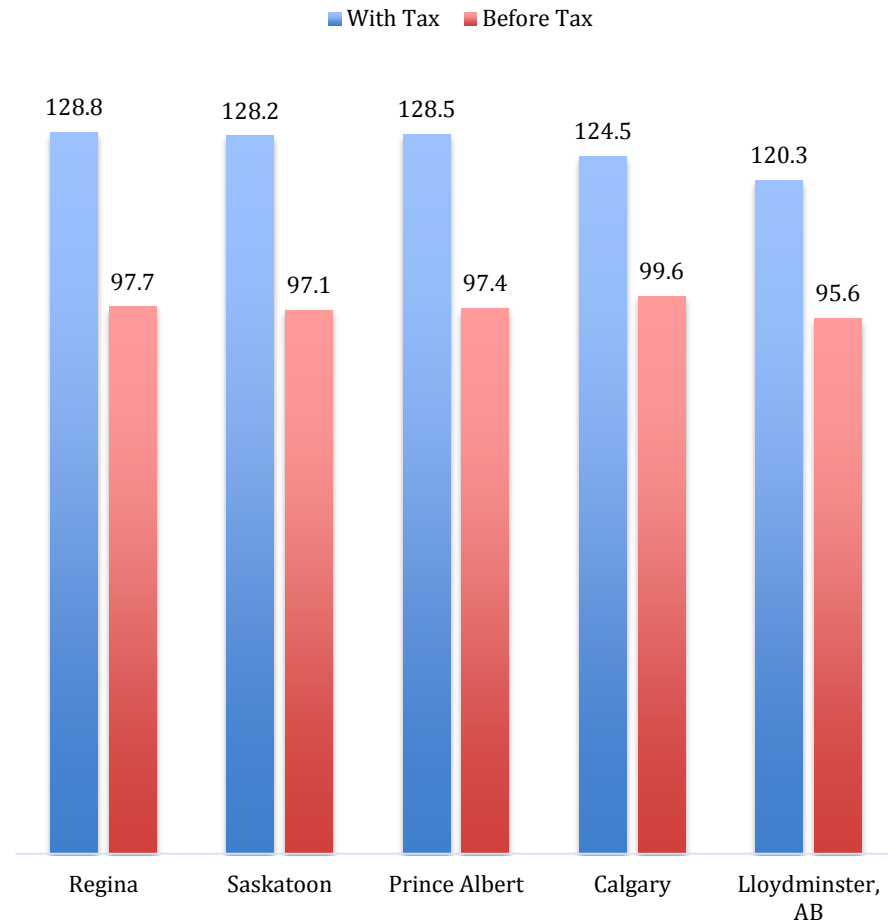
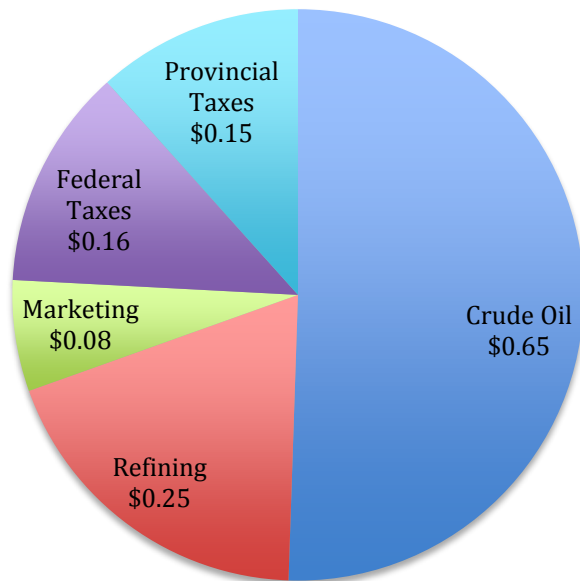


Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Excise Tax (\$/L)	Federal Excise Tax (\$/L)	Total Gas Taxes (\$/L)	Cost of Gasoline With Quantity Taxes Only (\$/L)	GST / HST (Provincial Share)	GST / HST (Federal Share) (\$/L)
2014	\$0.65	\$0.25	\$0.06	\$0.96	\$0.13	\$0.10	\$0.23	\$1.19	5.00%	\$1.25
2013	\$0.59	\$0.26	\$0.09	\$0.93	\$0.13	\$0.10	\$0.23	\$1.17	5.00%	\$1.22
2012	\$0.54	\$0.26	\$0.09	\$0.89	\$0.13	\$0.10	\$0.23	\$1.12	5.00%	\$1.18
2011	\$0.60	\$0.19	\$0.08	\$0.87	\$0.12	\$0.10	\$0.22	\$1.09	5.00%	\$1.14
2010	\$0.49	\$0.15	\$0.08	\$0.71	\$0.12	\$0.10	\$0.22	\$0.93	5.00%	\$0.97
2009	\$0.42	\$0.16	\$0.10	\$0.68	\$0.12	\$0.10	\$0.22	\$0.89	5.00%	\$0.94
2008	\$0.65	\$0.13	\$0.10	\$0.88	\$0.12	\$0.10	\$0.22	\$1.09	5.00%	\$1.15
2007	\$0.48	\$0.17	\$0.09	\$0.74	\$0.12	\$0.10	\$0.22	\$0.96	6.00%	\$1.02
2006	\$0.46	\$0.16	\$0.07	\$0.69	\$0.12	\$0.10	\$0.22	\$0.90	6.50%	\$0.96
2005	\$0.43	\$0.12	\$0.07	\$0.61	\$0.12	\$0.10	\$0.22	\$0.83	7.00%	\$0.88
2004	\$0.33	\$0.13	\$0.04	\$0.50	\$0.12	\$0.10	\$0.22	\$0.71	7.00%	\$0.76
2003	\$0.27	\$0.12	\$0.02	\$0.41	\$0.12	\$0.10	\$0.22	\$0.63	7.00%	\$0.67

Saskatchewan

Gas Prices, Cents per Litre

Saskatchewan Gas Price  
Composition  
With Gas Prices at \$1.29



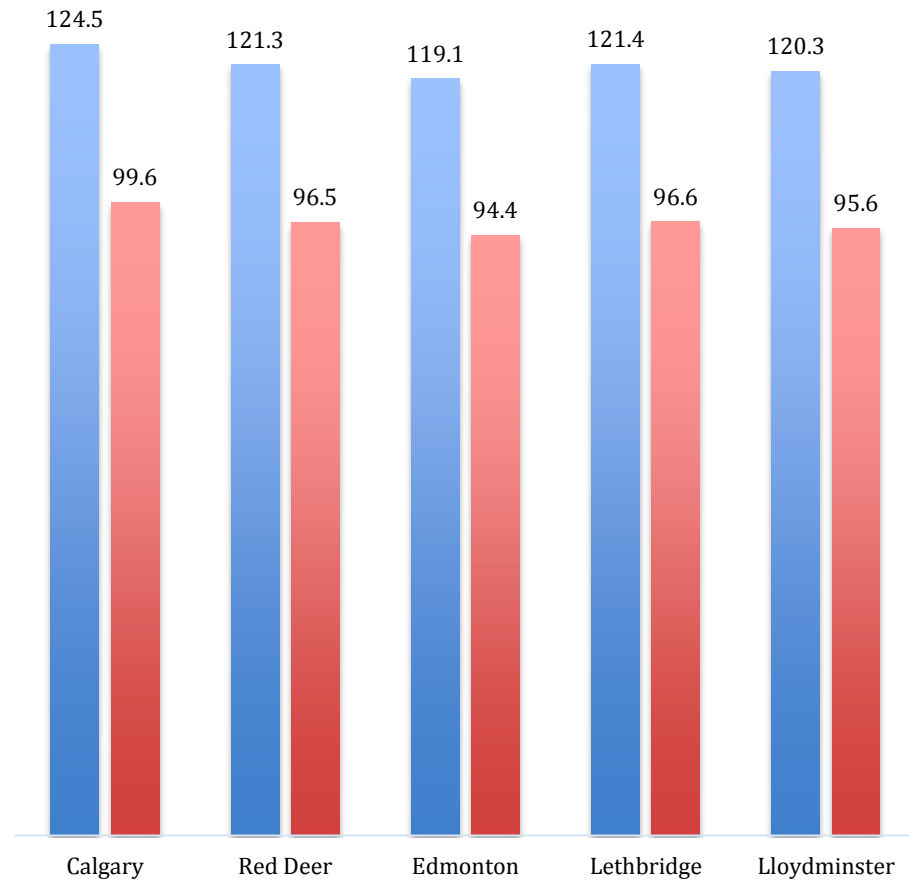
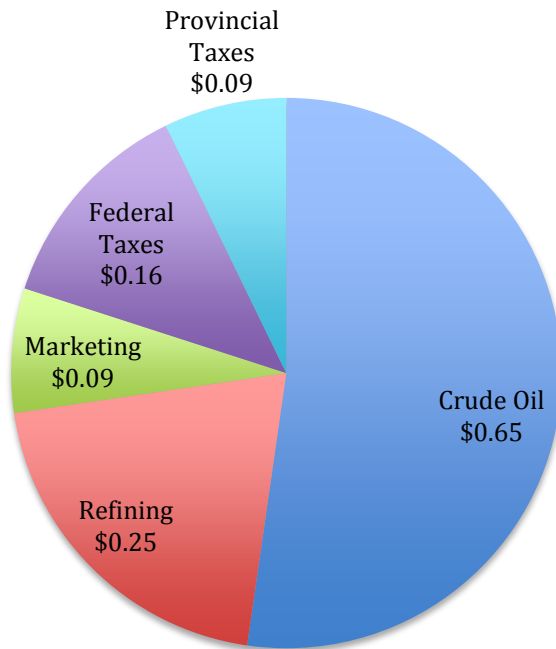
Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Consumption Tax (\$/L)	Federal Excise Tax (\$/L)	Total Gas Taxes (\$/L)	Avg. Cost of Gasoline With "Quantity" Taxes Only (\$/L)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.65	\$0.25	\$0.08	\$0.98	\$0.15	\$0.10	\$0.25	\$1.23	5.00%	\$1.29
2013	\$0.59	\$0.25	\$0.12	\$0.96	\$0.15	\$0.10	\$0.25	\$1.21	5.00%	\$1.27
2012	\$0.54	\$0.25	\$0.12	\$0.91	\$0.15	\$0.10	\$0.25	\$1.16	5.00%	\$1.22
2011	\$0.60	\$0.18	\$0.13	\$0.91	\$0.15	\$0.10	\$0.25	\$1.16	5.00%	\$1.22
2010	\$0.49	\$0.14	\$0.10	\$0.72	\$0.15	\$0.10	\$0.25	\$0.97	5.00%	\$1.02
2009	\$0.42	\$0.15	\$0.11	\$0.67	\$0.15	\$0.10	\$0.25	\$0.92	5.00%	\$0.97
2008	\$0.65	\$0.12	\$0.10	\$0.87	\$0.15	\$0.10	\$0.25	\$1.12	5.00%	\$1.18
2007	\$0.48	\$0.17	\$0.09	\$0.75	\$0.15	\$0.10	\$0.25	\$1.00	6.00%	\$1.06
2006	\$0.46	\$0.15	\$0.08	\$0.69	\$0.15	\$0.10	\$0.25	\$0.94	6.50%	\$1.00
2005	\$0.43	\$0.12	\$0.07	\$0.61	\$0.15	\$0.10	\$0.25	\$0.86	7.00%	\$0.92
2004	\$0.33	\$0.12	\$0.07	\$0.52	\$0.15	\$0.10	\$0.25	\$0.77	7.00%	\$0.82
2003	\$0.27	\$0.12	\$0.07	\$0.46	\$0.15	\$0.10	\$0.25	\$0.71	7.00%	\$0.76

**Gas Prices, Cents per Litre**

**Alberta**

■ With Tax ■ Before Tax

**Alberta Gas Price Composition With Gas Prices at \$1.25**



Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Consumption Tax (\$/L)	Federal Excise Tax (\$/L)	Total Gas Taxes (\$/L)	Avg. Cost of Gasoline With "Quantity" Taxes Only (\$/L)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.65	\$0.25	\$0.09	\$1.00	\$0.09	\$0.10	\$0.19	\$1.19	5.00%	\$1.25
2013	\$0.59	\$0.27	\$0.07	\$0.92	\$0.09	\$0.10	\$0.19	\$1.11	5.00%	\$1.16
2012	\$0.54	\$0.27	\$0.07	\$0.88	\$0.09	\$0.10	\$0.19	\$1.07	5.00%	\$1.12
2011	\$0.60	\$0.20	\$0.07	\$0.87	\$0.09	\$0.10	\$0.19	\$1.06	5.00%	\$1.11
2010	\$0.49	\$0.15	\$0.06	\$0.70	\$0.09	\$0.10	\$0.19	\$0.89	5.00%	\$0.93
2009	\$0.42	\$0.16	\$0.07	\$0.64	\$0.09	\$0.10	\$0.19	\$0.83	5.00%	\$0.88
2008	\$0.65	\$0.14	\$0.08	\$0.86	\$0.09	\$0.10	\$0.19	\$1.05	5.00%	\$1.10
2007	\$0.48	\$0.18	\$0.07	\$0.74	\$0.09	\$0.10	\$0.19	\$0.93	6.00%	\$0.98
2006	\$0.46	\$0.16	\$0.06	\$0.67	\$0.09	\$0.10	\$0.19	\$0.86	6.50%	\$0.92
2005	\$0.43	\$0.12	\$0.06	\$0.60	\$0.09	\$0.10	\$0.19	\$0.79	7.00%	\$0.85
2004	\$0.33	\$0.12	\$0.06	\$0.51	\$0.09	\$0.10	\$0.19	\$0.70	7.00%	\$0.75
2003	\$0.27	\$0.12	\$0.04	\$0.43	\$0.09	\$0.10	\$0.19	\$0.62	7.00%	\$0.66

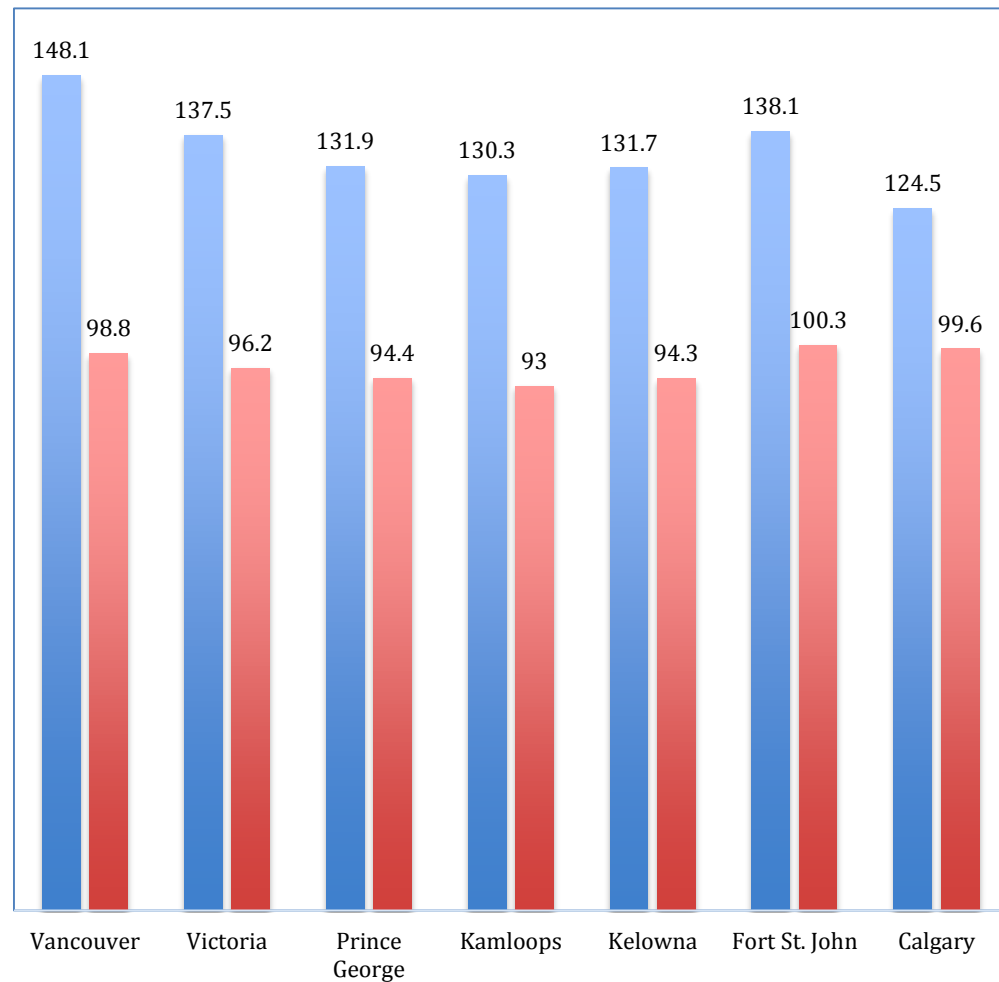
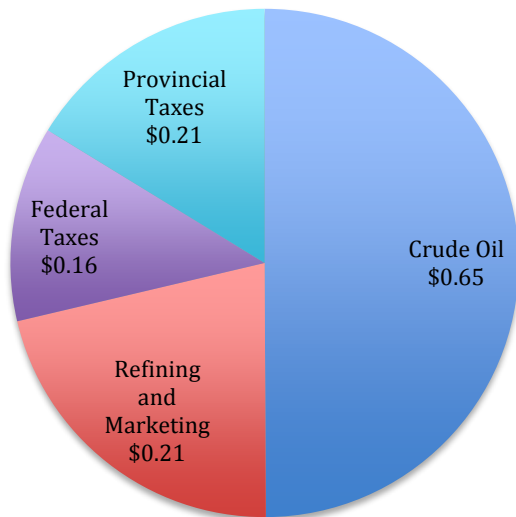


British Columbia

Gas Prices, Cents per Litre

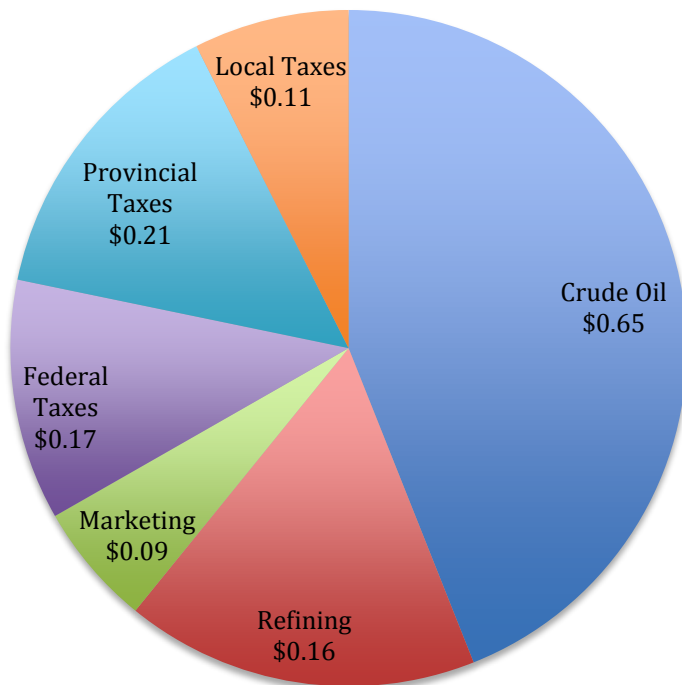
■ With Tax ■ Before Tax

**BC outside of Victoria and Vancouver Gas Price Composition With Gas Prices at \$1.30**

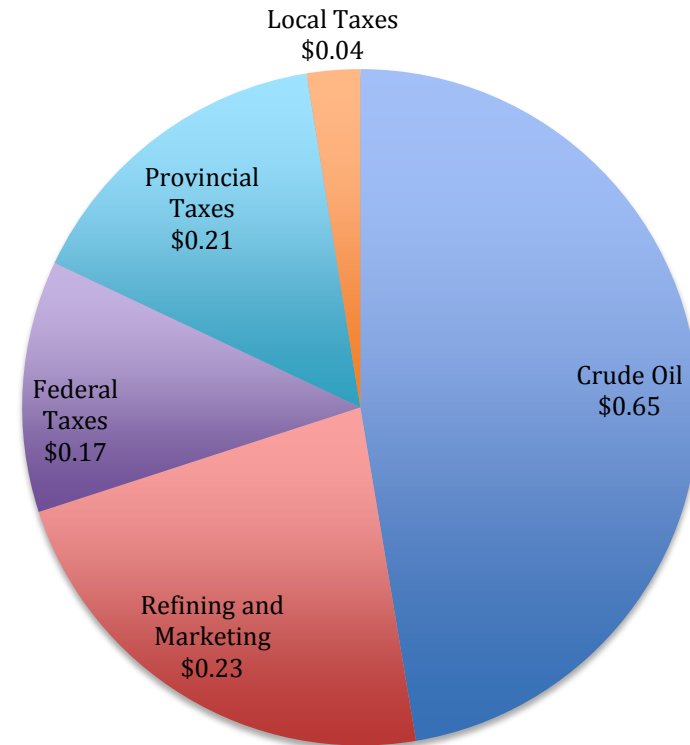


Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Consumption Tax (\$/L)	Federal Excise Tax (\$/L)	Net Additional Taxes (\$/L)	Total Gas Taxes (\$/L)	Cost of Gasoline With Quantity Taxes Only (\$/L)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.65	\$0.28	\$0.00	\$0.93	\$0.15	\$0.10	0.0667	\$0.31	\$1.24	5.00%	\$1.30
2013	\$0.59	\$0.27	\$0.00	\$0.85	\$0.15	\$0.10	0.0667	\$0.31	\$1.16	5.00%	\$1.22
2012	\$0.54	\$0.30	\$0.00	\$0.84	\$0.15	\$0.10	0.06115	\$0.31	\$1.14	5.00%	\$1.20
2011	\$0.60	\$0.24	\$0.00	\$0.84	\$0.15	\$0.10	0.05005	\$0.30	\$1.14	5.00%	\$1.19
2010	\$0.49	\$0.22	\$0.00	\$0.71	\$0.15	\$0.10	0.0389	\$0.28	\$0.99	5.00%	\$1.04
2009	\$0.42	\$0.25	\$0.00	\$0.67	\$0.14	\$0.10	0.02925	\$0.27	\$0.94	5.00%	\$0.99
2008	\$0.65	\$0.23	\$0.00	\$0.87	\$0.16	\$0.10	0.0117	\$0.27	\$1.14	5.00%	\$1.20
2007	\$0.48	\$0.27	\$0.00	\$0.75	\$0.15	\$0.10	0	\$0.25	\$0.99	6.00%	\$1.05
2006	\$0.46	\$0.23	\$0.00	\$0.69	\$0.15	\$0.10	0	\$0.25	\$0.93	6.50%	\$0.99
2005	\$0.43	\$0.21	\$0.00	\$0.64	\$0.15	\$0.10	0	\$0.25	\$0.88	7.00%	\$0.94
2004	\$0.33	\$0.17	\$0.00	\$0.50	\$0.15	\$0.10	0	\$0.25	\$0.75	7.00%	\$0.80
2003	\$0.27	\$0.17	\$0.00	\$0.44	\$0.15	\$0.10	0	\$0.25	\$0.69	7.00%	\$0.73

**Vancouver Gas Price  
Composition  
With Gas Prices at \$1.48**



**Victoria Gas Price  
Composition  
With Gas Prices at \$1.37**



Vancouver

Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Consumption Tax (\$/L)	Federal Excise Tax (\$/L)	Net Additional Taxes (\$/L)	Total Gas Taxes (\$/L)	Avg. Cost of Gasoline With "Quantity" Taxes Only	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.65	\$0.25	\$0.09	\$0.99	\$0.15	\$0.10	0.18	\$0.42	\$1.41	5.00%	\$1.48
2013	\$0.59	\$0.27	\$0.06	\$0.92	\$0.15	\$0.10	0.18	\$0.42	\$1.34	5.00%	\$1.41
2012	\$0.54	\$0.27	\$0.06	\$0.88	\$0.15	\$0.10	0.17	\$0.42	\$1.29	5.00%	\$1.36
2011	\$0.60	\$0.19	\$0.08	\$0.87	\$0.15	\$0.10	0.14	\$0.39	\$1.25	5.00%	\$1.32
2010	\$0.49	\$0.15	\$0.08	\$0.72	\$0.15	\$0.10	0.13	\$0.37	\$1.09	5.00%	\$1.15
2009	\$0.42	\$0.15	\$0.08	\$0.65	\$0.14	\$0.10	0.089	\$0.33	\$0.99	5.00%	\$1.04
2008	\$0.65	\$0.11	\$0.07	\$0.83	\$0.16	\$0.10	0.072	\$0.33	\$1.16	5.00%	\$1.22
2007	\$0.48	\$0.17	\$0.07	\$0.72	\$0.15	\$0.10	0.06	\$0.31	\$1.02	6.00%	\$1.08
2006	\$0.46	\$0.17	\$0.04	\$0.67	\$0.15	\$0.10	0.06	\$0.31	\$0.97	6.50%	\$1.04
2005	\$0.43	\$0.13	\$0.04	\$0.59	\$0.15	\$0.10	0.06	\$0.31	\$0.90	7.00%	\$0.96
2004	\$0.33	\$0.13	\$0.05	\$0.51	\$0.15	\$0.10	0.06	\$0.31	\$0.82	7.00%	\$0.87
2003	\$0.27	\$0.12	\$0.03	\$0.42	\$0.15	\$0.10	0.06	\$0.31	\$0.72	7.00%	\$0.77

Victoria

Year	Crude Costs (\$/L)	Refiner Margin (\$/L)	Marketing Margin (\$/L)	Cost of Gas Without Taxes (\$/L)	Provincial Consumption Tax (\$/L)	Federal Excise Tax (\$/L)	Net Additional Taxes (\$/L)	Total Gas Taxes (\$/L)	Cost of Gasoline With Quantity Taxes Only (\$/L)	GST / HST (Federal Share)	Cost of Gasoline With Taxes (\$/L)
2014	\$0.65	\$0.31	\$0.00	\$0.96	\$0.15	\$0.10	0.10	\$0.35	\$1.31	5.00%	\$1.37
2013	\$0.59	\$0.27	\$0.00	\$0.86	\$0.15	\$0.10	0.10	\$0.35	\$1.21	5.00%	\$1.27
2012	\$0.54	\$0.29	\$0.00	\$0.83	\$0.15	\$0.10	0.096	\$0.34	\$1.17	5.00%	\$1.23
2011	\$0.60	\$0.25	\$0.00	\$0.85	\$0.15	\$0.10	0.085	\$0.33	\$1.18	5.00%	\$1.24
2010	\$0.49	\$0.23	\$0.00	\$0.72	\$0.15	\$0.10	0.074	\$0.32	\$1.04	5.00%	\$1.09
2009	\$0.42	\$0.24	\$0.00	\$0.66	\$0.14	\$0.10	0.064	\$0.31	\$0.97	5.00%	\$1.01
2008	\$0.65	\$0.23	\$0.00	\$0.88	\$0.16	\$0.10	0.043	\$0.30	\$1.18	5.00%	\$1.24
2007	\$0.48	\$0.27	\$0.00	\$0.76	\$0.15	\$0.10	0.025	\$0.27	\$1.03	6.00%	\$1.09
2006	\$0.46	\$0.27	\$0.00	\$0.73	\$0.15	\$0.10	0.025	\$0.27	\$1.00	6.50%	\$1.06
2005	\$0.43	\$0.23	\$0.00	\$0.66	\$0.15	\$0.10	0.025	\$0.27	\$0.93	7.00%	\$0.99
2004	\$0.33	\$0.24	\$0.00	\$0.57	\$0.15	\$0.10	0.025	\$0.27	\$0.84	7.00%	\$0.90
2003	\$0.27	\$0.22	\$0.00	\$0.49	\$0.15	\$0.10	0.025	\$0.27	\$0.76	7.00%	\$0.82

**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 2014-15 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 2014-15 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 prices and margins are the April 2014 averages provided by *Kent Marketing Services*
  - <http://www.kentmarketingservices.com/dnn/PetroleumPriceData.aspx>
- Prices and margins for provinces are based on prices in major city centers.
- Fuel use Statistics are from *Statistics Canada* CANSIM table 405-0002
  - Estimates using 2011 to 2012 growth were used for 2013 and 2014