



**15<sup>th</sup> Annual Gas Tax Honesty Report**

**Canadian Taxpayers Federation**

**May 16<sup>th</sup>, 2013**

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## About the Canadian Taxpayers Federation

The Canadian Taxpayers Federation (CTF) is a federally incorporated, not-for-profit citizen's group dedicated to lower taxes, less waste and accountable government. The CTF was founded in Saskatchewan in 1990 when the Association of Saskatchewan Taxpayers and the Resolution One Association of Alberta joined forces to create a national taxpayers organization. Today, the CTF has 84,000 supporters nation-wide

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

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

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

The CTF is independent of any institutional or partisan affiliations. All CTF staff, board and representatives are prohibited from holding a membership in any political party. In 2012 the CTF raised \$3.6 million on the strength of 21,527 donations. Donations to the CTF are not deductible as a charitable contribution.

## Fact Summary

- Taxes make up 29 per cent of the pump price for gasoline and 23.5 per cent for diesel.
- Governments will collect \$21.5 billion in fuel taxes in 2013, \$16.2 billion from gas taxes, and \$5.3 billion from diesel taxes.
- There is a strong correlation between gas taxes and gas prices. The lowest taxes jurisdiction, Alberta, also has the lowest pump price. The highest tax jurisdictions of BC and Quebec have the highest pump prices.
  - Residents of Montreal pay 35 per cent of their gas bill in taxes; the highest in the country. Residents of Alberta pay 21 per cent in taxes.
- With an additional local tax in the Greater Vancouver area, Victoria and Montreal, drivers in these regions are hit the hardest by gas taxes.
  - The average two-car family will pay an additional \$551 in Vancouver, \$113 in Victoria and \$97 in Montreal.
- The federal and provincial tax-on-tax on gasoline will cost an extra 2.5 cents per litre, allowing governments to rake in an additional \$1.1 billion in revenue.
  - For diesel, consumers are paying an extra 2.1 cents per litre, for an additional \$511 million in government revenue.
  - In total, governments will collect an additional \$1.6 billion in tax-on-tax revenue.
- PEI's new HST will cost the average two-car family an additional \$200 a year.
- The consumption tax in Quebec increased on April 1<sup>st</sup>, for the fourth straight year by one cent to a rate of 19.2 cents.
  - This costs the average two-car family an additional \$32 a year and nets the Quebec government an additional \$84 million in revenue.

### 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 federal government transfer and dedicate \$0.05/litre of federal gasoline tax revenues and \$0.02/litre of diesel tax revenues (equivalent to 50 per cent of fuel tax revenues) to municipalities for roadway development and maintenance;
- 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 introduce the CTF's "Gas Tax Accountability Act" ensuring that:
  - The \$0.015/litre tax increase in 1995 for use in "deficit elimination" becomes a truly temporary measure, to be eliminated when the government eventually returns to surplus;
  - Consumers are not double-taxed by continuing to apply the GST on federal and provincial gas taxes; and
  - That the federal government be 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 government 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.

### National and Provincial Gas Tax Breakdown

2013-Gasoline @ April Price Margins <sup>12</sup>	Pre-Tax Market Price	Provincial Taxes					Federal Taxes				Per Litre Tax Summary				
		Consumption	Carbon	Local Taxes	Net Additional	HST <sup>3</sup>	HST Per Litre	Excise	HST/GST	HST/GST litre	Gas Taxes	Sales Taxes	Total Tax Bill	Tax Portion	Final Pump Price
Rest of BC <sup>4</sup>	\$0.82	\$0.15	\$0.067	\$0.000	\$0.067	-	\$0.00	\$0.10	5%	\$0.06	\$0.31	\$0.06	\$0.37	31%	\$1.20
Greater Vancouver, BC	\$0.88	\$0.09	\$0.067	\$0.170	\$0.237	-	\$0.00	\$0.10	5%	\$0.07	\$0.42	\$0.07	\$0.49	36%	\$1.39
Victoria, BC	\$0.85	\$0.15	\$0.067	\$0.035	\$0.102	-	\$0.00	\$0.10	5%	\$0.06	\$0.35	\$0.06	\$0.41	32%	\$1.28
Alberta	\$0.87	\$0.09	-	-	-	-	\$0.00	\$0.10	5%	\$0.05	\$0.19	\$0.05	\$0.24	22%	\$1.12
Saskatchewan	\$0.86	\$0.15	-	-	-	-	\$0.00	\$0.10	5%	\$0.06	\$0.25	\$0.06	\$0.31	26%	\$1.18
Manitoba	\$0.93	\$0.14	-	-	-	-	\$0.00	\$0.10	5%	\$0.06	\$0.24	\$0.06	\$0.30	24%	\$1.24
Ontario	\$0.86	\$0.15	-	-	-	8.0%	\$0.09	\$0.10	5%	\$0.06	\$0.25	\$0.14	\$0.39	31%	\$1.26
Quebec	\$0.87	\$0.19	-	-	-	10.0%	\$0.12	\$0.10	5%	\$0.06	\$0.29	\$0.17	\$0.47	35%	\$1.35
Montreal, QC	\$0.87	\$0.19	-	\$0.030	\$0.030	10.0%	\$0.12	\$0.10	5%	\$0.06	\$0.32	\$0.18	\$0.50	37%	\$1.39
New Brunswick	\$0.88	\$0.14	-	-	-	8.0%	\$0.09	\$0.10	5%	\$0.06	\$0.24	\$0.14	\$0.38	30%	\$1.27
Nova Scotia	\$0.86	\$0.16	-	-	-	10.0%	\$0.11	\$0.10	5%	\$0.06	\$0.26	\$0.17	\$0.42	33%	\$1.30
PEI	\$0.90	\$0.13	-	-	-	9.0%	\$0.10	\$0.10	5%	\$0.06	\$0.23	\$0.16	\$0.39	30%	\$1.30
NLFD	\$0.86	\$0.17	-	-	-	8.0%	\$0.09	\$0.10	5%	\$0.06	\$0.27	\$0.15	\$0.41	32%	\$1.29
<b>Canada (average)</b>	<b>\$0.87</b>	<b>\$0.15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8.8%</b>	<b>\$0.06</b>	<b>\$0.10</b>	<b>5%</b>	<b>\$0.06</b>	<b>\$0.25</b>	<b>\$0.12</b>	<b>\$0.36</b>	<b>29%</b>	<b>\$1.27</b>

<sup>1</sup> Gas prices and taxes information from *Kent Marketing Services Petroleum Price Data* weekly report, [www.kentmarketingservices.com](http://www.kentmarketingservices.com). May 8, 2013.

<sup>2</sup> Numbers in this table and subsequent tables may not add up due to rounding.

<sup>3</sup> In provinces without the HST, the PST is not applicable to gas and diesel sales.

<sup>4</sup> Gas price for BC based on Kamloops gas prices.

## Municipal Tax Grabs

For the first time, the CTF's Gas Tax Honesty Day report has broken down the prices paid by drivers in the Greater Vancouver region, Victoria and Montreal to outline just how much the local taxes are costing people at the pumps.

With these additional taxes, there is no surprise that drivers in Vancouver (17%), Victoria (3.5%) and Montreal (3%) pay the highest gas taxes in the country. While the CTF has long called for gas taxes to be treated as a user fee and be dedicated to roads, the reality is that these taxes are used to subsidize public transit. It is an inherently unfair tax scheme when the people who use public transit the least (or not at all) are the ones subsidizing it the most heavily.

Recently, new Ontario premier Kathleen Wynne has floated the idea of a new transit tax to pay for the Greater Toronto's areas public transit systems:

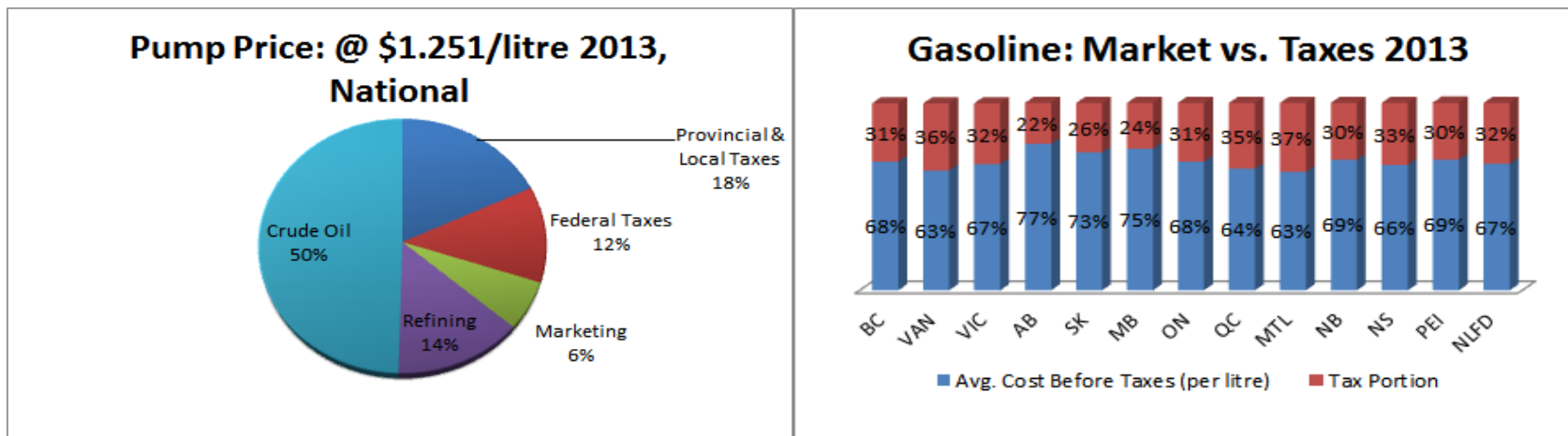
"There are tolls, there are taxes, there are fees, there are a whole lot of names, words for these mechanisms. Tools is the word that's being used, and I'm not using it as a euphemism. I'm using it as a catchphrase for all the different ways that we can raise new revenue."<sup>5</sup>

Ontarians need only look to the jurisdictions where these local taxes are used to see the kind of hit their pocket books would take to subsidize public transit they don't use.

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<sup>5</sup> *The Canadian Press*, March 25<sup>th</sup>, 2013.





### Paul Martin’s “Temporary” Deficit Elimination Gas Tax

In 1995, then Finance Minister Paul Martin tabled a budget that included a \$0.015/litre increase in the gas excise tax, citing it as 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.

Unfortunately, the track record on rolling back taxes as quickly as they rose is not good. When the income tax was introduced during the First World War, it was to be temporary. When the GST was introduced in 1991, few thought that it would take 15 years to lower it to 6%, and 17 years to bring it to 5%. This is what Milton Friedman meant when he once said, “there is nothing so permanent as a temporary government program.”

Regardless, Canadians have a right to see the “deficit elimination measure” of the gas tax repealed when the government once again balances its budget. The CTF is calling on the government to adopt the *Gas Tax Accountability Act* – which among other things – will ensure that this is truly a temporary measure that will be eliminated when the federal budget will be brought into balance.

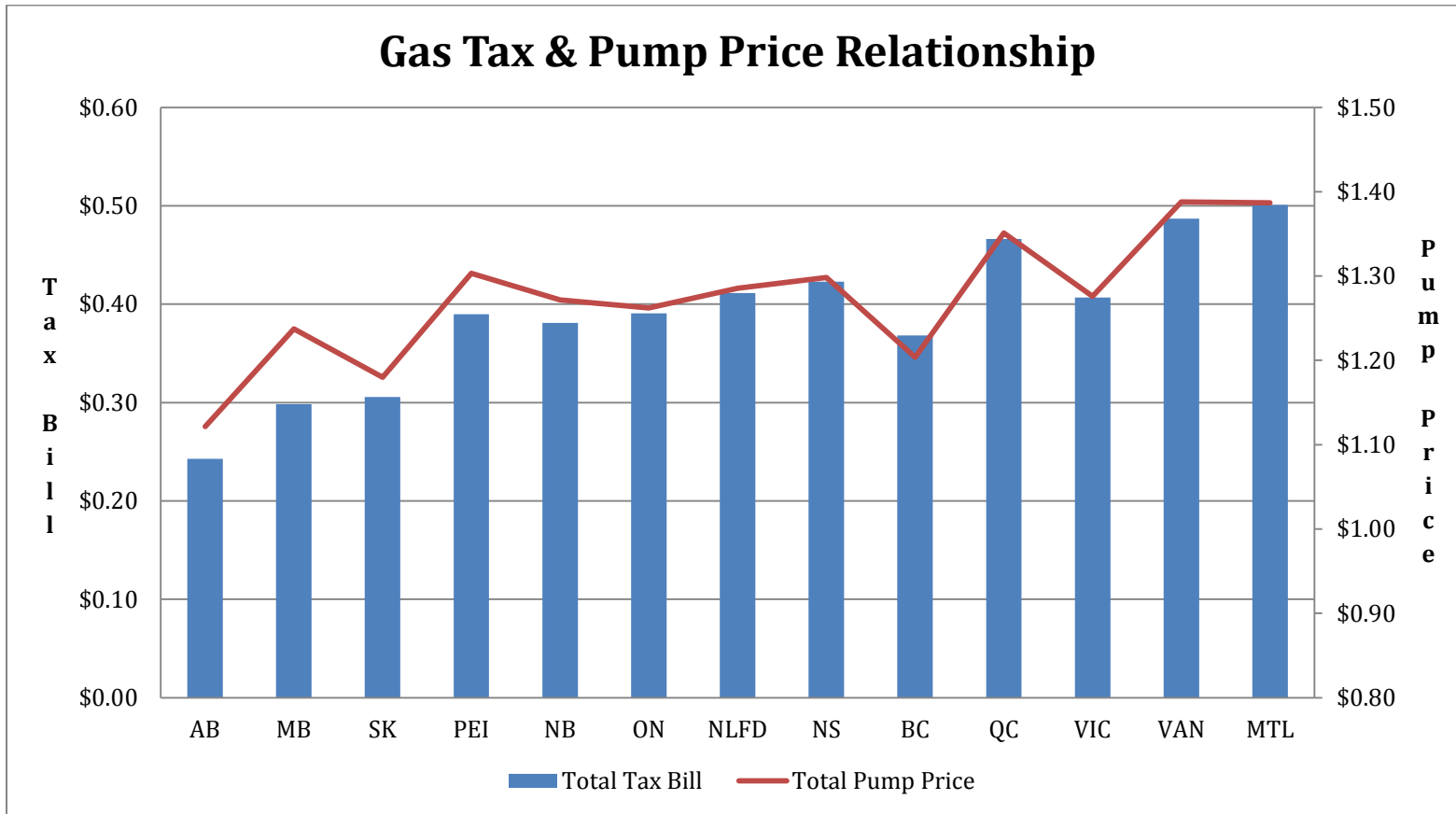
### What the HST Means for PEI Drivers

With the Ghiz government’s decision to implement the Harmonized Sales Tax (HST) in Prince Edward Island, drivers face a huge tax hike at the pump. While the government has made a modest 2.7 cent reduction in the provincial gas consumption tax, this does not come close to offsetting the nine per cent HST being tacked on to gas prices.

The HST’s strength is that it is broad-based and cuts out loopholes, but its disadvantage is obvious (more taxes for Islanders). The CTF urges the Ghiz government to offset the costs of the HST with personal income tax cuts and further gasoline tax reductions to truly make the new HST revenue neutral. The average two-car family in PEI can expect to pay an extra \$200 annually due to the tax hike.

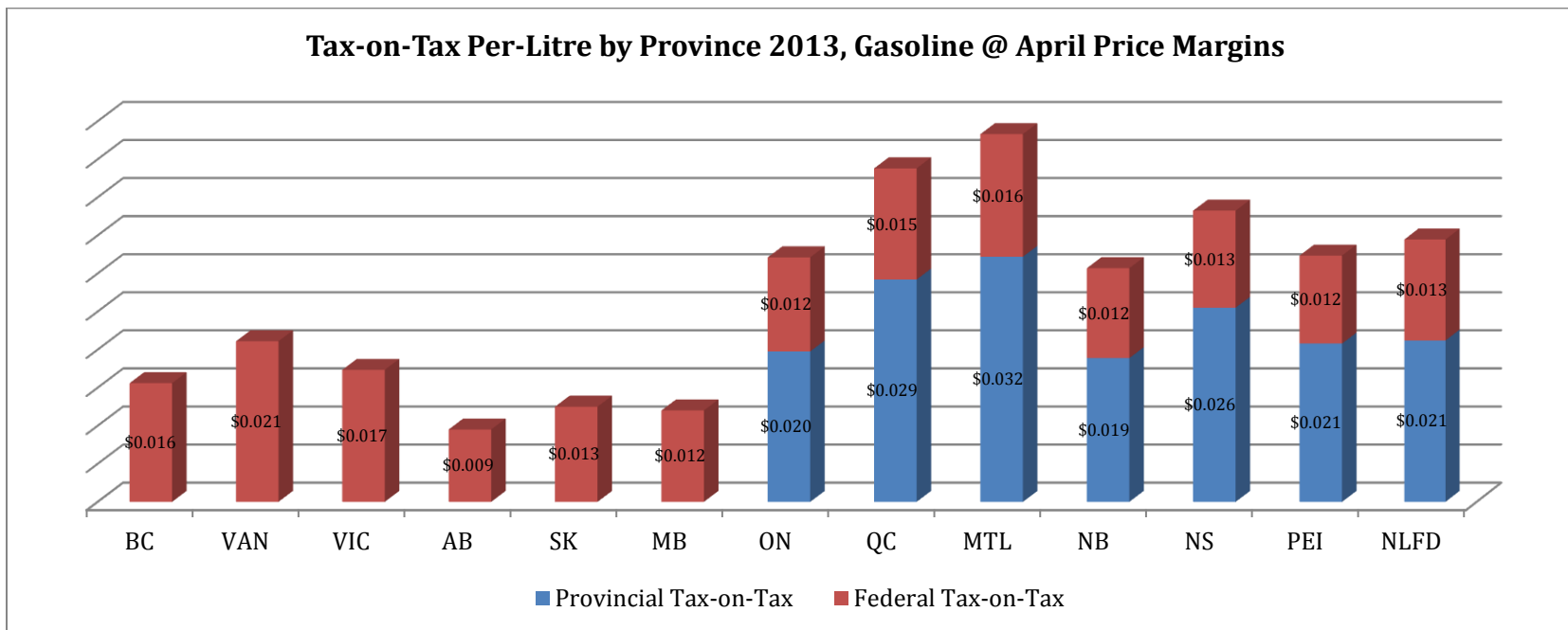
### Tax and Pump Price Relationship

	Total Pump Price	Total Tax Bill	Tax Portion	Tax Rank	Price Rank
Alberta	\$1.121	\$0.243	21.8%	1	1
Manitoba	\$1.237	\$0.298	24.3%	2	3
Saskatchewan	\$1.180	\$0.306	26.2%	3	2
PEI	\$1.303	\$0.390	30.2%	4	7
NB	\$1.272	\$0.381	30.2%	5	5
Ontario	\$1.262	\$0.391	31.3%	6	4
NLFD	\$1.286	\$0.411	32.3%	7	6
NS	\$1.298	\$0.423	32.9%	8	8
Rest of BC	\$1.204	\$0.368	31.0%	9	10
Quebec	\$1.351	\$0.466	34.9%	10	9
Victoria	\$1.276	\$0.407	32.3%	11	12
Greater Vancouver	\$1.388	\$0.487	35.6%	12	13
Montreal	\$1.387	\$0.501	36.5%	13	11
Canada (average)	<b>\$1.274</b>	<b>\$0.390</b>	<b>30.7%</b>	-	-



**Tax-on-Tax, Gasoline**

2013-Gasoline @ April Price Margins	Per Litre Tax-on-Tax			Total Tax-on-Tax Collected		
	Provincial HST	Federal HST/GST	Total	Provincial HST	Federal HST/GST	Total
Rest of BC	-	\$0.016	\$0.016	-	\$70,716,875	\$70,716,875
Greater Vancouver	-	\$0.021	\$0.021	-	\$48,359,758	\$48,359,758
Victoria, BC	-	\$0.017	\$0.017	-	\$5,922,858	\$5,922,858
Alberta	-	\$0.009	\$0.009	-	\$54,853,000	\$54,853,000
Saskatchewan	-	\$0.013	\$0.013	-	\$17,675,213	\$17,675,213
Manitoba	-	\$0.012	\$0.012	-	\$17,328,948	\$17,328,948
Ontario	\$0.020	\$0.012	\$0.032	\$308,515,587	\$192,822,242	\$501,337,829
Quebec	\$0.029	\$0.015	\$0.044	\$244,173,116	\$122,086,558	\$366,259,673
Montreal, QC	\$0.032	\$0.016	\$0.048	\$129,068,367	\$64,534,183	\$193,602,550
NB	\$0.019	\$0.012	\$0.031	\$20,175,753	\$12,609,846	\$32,785,599
NS	\$0.026	\$0.013	\$0.038	\$30,530,666	\$15,265,333	\$45,795,998
PEI	\$0.021	\$0.012	\$0.032	\$4,260,453	\$2,366,918	\$6,627,372
NLFD	\$0.021	\$0.013	\$0.034	\$14,058,992	\$8,786,870	\$22,845,862
<b>Canada (average)</b>	<b>\$0.014</b>	<b>\$0.013</b>	<b>\$0.026</b>	<b>\$621,714,567</b>	<b>\$514,511,802</b>	<b>\$1,136,226,369</b>



## Double-Taxing Canadians

Canadians are also being “double-taxed” at the pump through the GST. To do this, government applies the GST to the full pump price, not just the actual market price of gasoline. This means that in addition to the actual market value of gasoline, government taxes-the-tax added onto its price (consumption and excise).

Consider the following examples: a consumer in Montreal fills their car up with \$60 worth of gas at market prices. As our charts have explained, provincial consumption tax, the Montreal transit tax and the federal excise tax are then added on. These consumption taxes add up to \$19.32, bringing the total bill to \$79.32. The HST is then added onto the *total* bill – \$79.32 – not the price of the actual gasoline itself. This means that 15 per cent is being tacked on to the \$19.32 in taxes, increasing the driver’s tax bill by an additional \$2.90 – the tax on tax. While this one

transaction doesn't account for a lot of money, over the course the year, the tax-on-tax bill for families adds up, costing the average two-car family an extra \$72 a year.<sup>6</sup>

In 2013, federal and provincial governments are estimated to collect \$1.6 billion in GST on gasoline and diesel sales from the tax on tax. Once again, the CTF's *Gas Tax Accountability Act* would address this creative-taxing if adopted.

While leader of the Official Opposition, Stephen Harper was a fervent opponent of the tax-on-tax:

*"The fastest and easiest way to give Canadians relief at the pump is for the federal government to stop charging GST on top of gasoline excise taxes. It's time to axe the tax on the tax."*<sup>7</sup>

Unfortunately, the prime minister has shown no desire to give consumers a break at the pump. The CTF continues to call on the government to "axe the tax on the tax." Scrapping it would be one of the rare instances when good public policy meets good politics.

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<sup>6</sup> This calculation takes the average Canadian consumption tax paid by a two car family and multiplies it by the average Canadian sales tax rate.

<sup>7</sup> Conservative Party of Canada News Release, May 20<sup>th</sup>, 2004.

**Tax-on-Tax, Diesel Fuel**

2013-Diesel @ April Price Margins	Per Litre Tax-on-Tax		Total	Total Tax-on-Tax Collected		
	Provincial HST	Federal HST/GST		Provincial HST	Federal HST/GST	Total
Rest of BC	-	\$0.013	\$0.013	-	\$28,510,873	\$28,510,873
Greater Vancouver, BC	-	\$0.018	\$0.018	-	\$20,727,198	\$20,727,198
Victoria, BC	-	\$0.015	\$0.015	-	\$2,439,564	\$2,439,564
Alberta	-	\$0.007	\$0.007	-	\$25,111,450	\$25,111,450
Saskatchewan	-	\$0.010	\$0.010	-	\$13,205,086	\$13,205,086
Manitoba	-	\$0.009	\$0.009	-	\$7,029,702	\$7,029,702
Ontario	\$0.015	\$0.024	\$0.038	\$73,505,068	\$119,445,736	\$192,950,804
Quebec	\$0.024	\$0.036	\$0.061	\$75,455,455	\$113,183,182	\$188,638,637
Montreal, QC	\$0.027	\$0.041	\$0.068	\$40,653,050	\$60,979,574	\$101,632,624
NB	\$0.019	\$0.030	\$0.049	\$8,764,719	\$14,242,668	\$23,007,387
NS	\$0.019	\$0.029	\$0.049	\$8,059,284	\$12,088,926	\$20,148,210
PEI	\$0.022	\$0.034	\$0.056	\$1,059,532	\$1,648,160	\$2,707,692
NLFD	\$0.016	\$0.027	\$0.043	\$4,755,754	\$7,728,100	\$12,483,854
<b>Canada</b>	<b>\$0.011</b>	<b>\$0.021</b>	<b>\$0.030</b>	<b>\$170,540,280</b>	<b>\$341,134,352</b>	<b>\$511,674,631</b>

**Tax-on-Tax, Diesel and Gasoline Combined**

2013-Gas & Diesel @ April Price Margins	Per Litre Tax-on-Tax			Total Tax-on-Tax Collected		
	Provincial HST	Federal HST/GST	Total	Provincial HST	Federal HST/GST	Total
Rest of BC	\$0.00	\$0.03	\$0.03	-	\$99,227,748	\$99,227,748
Greater Vancouver, BC	\$0.00	\$0.04	\$0.04	-	\$69,086,956	\$69,086,956
Victoria, BC	\$0.00	\$0.03	\$0.03	-	\$8,362,422	\$8,362,422
Alberta	\$0.00	\$0.02	\$0.02	-	\$79,964,450	\$79,964,450
Saskatchewan	\$0.00	\$0.02	\$0.02	-	\$30,880,298	\$30,880,298
Manitoba	\$0.00	\$0.02	\$0.02	-	\$24,358,650	\$24,358,650
Ontario	\$0.03	\$0.04	\$0.07	\$382,020,655	\$312,267,978	\$694,288,633
Quebec	\$0.05	\$0.05	\$0.10	\$319,628,570	\$235,269,740	\$554,898,310
Montreal, QC	\$0.06	\$0.06	\$0.12	\$169,721,416	\$125,513,758	\$295,235,174
NB	\$0.04	\$0.04	\$0.08	\$28,940,472	\$26,852,514	\$55,792,986
NS	\$0.04	\$0.04	\$0.09	\$38,589,949	\$27,354,258	\$65,944,208
PEI	\$0.04	\$0.05	\$0.09	\$5,319,985	\$4,015,079	\$9,335,064
NLFD	\$0.04	\$0.04	\$0.08	\$18,814,746	\$16,514,970	\$35,329,716
<b>Canada</b>	<b>\$0.02</b>	<b>\$0.03</b>	<b>\$0.06</b>	<b>\$793,314,378</b>	<b>\$856,705,686</b>	<b>\$1,650,020,063</b>



## Projected Federal and Provincial Revenue from Gasoline and Diesel Fuel Taxes

2013-Gasoline @ April Price Margins	Net Sale of taxable road-use Gas (millions) (2011, litres) <sup>8</sup>	Provincial Taxes Collected (in millions)						Federal Taxes Collected (in millions)			Combined (in millions) Total
		Consumption	Carbon	Local Taxes <sup>9</sup>	Net Additional	HST	Sub-Total	Excise	HST/GST	Sub-Total	
BC	4,537	\$658	\$303	\$578	\$880	-	\$1,841	\$454	\$257	\$711	\$2,551
Alberta	5,774	\$520	-	-	-	-	\$520	\$577	\$306	\$883	\$1,403
Saskatchewan	1,414	\$212	-	-	-	-	\$212	\$141	\$79	\$220	\$432
Manitoba	1,444	\$202	-	-	-	-	\$202	\$144	\$84	\$229	\$431
Ontario	15,613	\$2,295	-	-	-	\$1,381	\$3,677	\$1,561	\$863	\$2,425	\$6,101
Quebec	8,362	\$1,606	-	\$120	\$120	\$972	\$2,697	\$836	\$486	\$1,322	\$4,019
NB	1,068	\$145	-	-	-	\$95	\$241	\$107	\$60	\$166	\$407
NS	1,197	\$186	-	-	-	\$134	\$319	\$120	\$67	\$187	\$506
PEI	204	\$27	-	-	-	\$21	\$48	\$20	\$12	\$32	\$80
NLFD	663	\$109	-	-	-	\$60	\$169	\$66	\$37	\$104	\$273
Canada (avg)	40,279	\$5,960	-	-	-	\$2,663	\$9,623	\$4,028	\$2,250	\$6,278	\$16,204

2013- Diesel @ April Price Margins	Net Sale of taxable road-use (millions) (2011, litres)	Provincial Taxes Collected (in millions)						Federal Taxes Collected (in millions)			Combined (in millions) Total
		Consumption	Carbon	Local Taxes	Net Additional	HST	Sub-Total	Excise	HST/GST	Sub-Total	
BC	2,221	\$333	\$148	\$283	\$431	-	\$764	\$89	\$139	\$228	\$992
Alberta	3,863	\$348	-	-	-	-	\$348	\$155	\$222	\$376	\$724
Saskatchewan	1,390	\$209	-	-	-	-	\$209	\$56	\$83	\$139	\$347
Manitoba	781	\$109	-	-	-	-	\$109	\$31	\$47	\$78	\$187
Ontario	5,020	\$718	-	-	-	\$466	\$1,184	\$201	\$291	\$492	\$1,677
Quebec	3,117	\$630	-	\$45	\$45	\$397	\$1,072	\$125	\$198	\$323	\$1,395
NB	472	\$91	-	-	-	\$47	\$137	\$19	\$29	\$48	\$185
NS	415	\$64	-	-	-	\$48	\$112	\$17	\$24	\$41	\$153
PEI	49	\$10	-	-	-	\$6	\$16	\$2	\$3	\$5	\$21
NLFD	290	\$48	-	-	-	\$29	\$77	\$12	\$18	\$30	\$107
Canada (avg)	17,629	\$2,559	-	-	-	\$988	\$3,547	\$705	\$1,055	\$1,760	\$5,307

<sup>8</sup> Gas sales information from Statistics Canada, CANSIM table 405-0002.

<sup>9</sup> Local Taxes amount taken from Victoria and Vancouver local gas tax amount for BC, and the Montreal local gas tax amount for Quebec.

Tax Bill per Fill-up

2013-Gasoline @ April Price Margins	After-Tax Pump Price	Per Fill-Up <sup>10</sup>								
		Provincial					Federal			Combined
		Consumption	Carbon	Net Additional	HST	Sub-Total	Excise	GST/HST	Sub-Total	Total
Rest of BC	\$1.20	\$9.28	\$4.27	-	\$0.00	\$13.55	\$6.40	\$3.62	\$10.02	\$23.57
Greater Vancouver, BC	\$1.39	\$5.44	\$4.27	\$10.88	\$0.00	\$20.59	\$6.40	\$4.17	\$10.57	\$31.15
Victoria, BC	\$1.28	\$9.28	\$4.27	\$2.24	\$0.00	\$15.79	\$6.40	\$3.84	\$10.24	\$26.02
Alberta	\$1.12	\$5.76	-	-	\$0.00	\$5.76	\$6.40	\$3.39	\$9.79	\$15.55
Saskatchewan	\$1.18	\$9.60	-	-	\$0.00	\$9.60	\$6.40	\$3.56	\$9.96	\$19.56
Manitoba	\$1.24	\$8.96	-	-	\$0.00	\$8.96	\$6.40	\$3.73	\$10.13	\$19.09
Ontario	\$1.26	\$9.41	-	-	\$5.66	\$15.07	\$6.40	\$3.54	\$9.94	\$25.01
Quebec	\$1.35	\$12.29	-	-	\$7.44	\$19.72	\$6.40	\$3.72	\$10.12	\$29.84
Montreal, QC	\$1.39	\$12.29	-	\$1.92	\$7.63	\$21.84	\$6.40	\$3.81	\$10.21	\$32.05
NB	\$1.27	\$8.70	-	-	\$5.71	\$14.41	\$6.40	\$3.57	\$9.97	\$24.38
NS	\$1.30	\$9.92	-	-	\$7.16	\$17.08	\$6.40	\$3.58	\$9.98	\$27.05
PEI	\$1.30	\$8.38	-	-	\$6.53	\$14.91	\$6.40	\$3.63	\$10.03	\$24.94
NLFD	\$1.29	\$10.56	-	-	\$5.77	\$16.33	\$6.40	\$3.60	\$10.00	\$26.33
<b>Canada (average)</b>	<b>\$1.27</b>	<b>\$9.29</b>	-	-	<b>\$3.83</b>	<b>\$14.27</b>	<b>\$6.40</b>	<b>\$3.59</b>	<b>\$9.99</b>	<b>\$24.26</b>

<sup>10</sup> Estimate based on 64 litre tank.

Tax Bill per Family, Annually

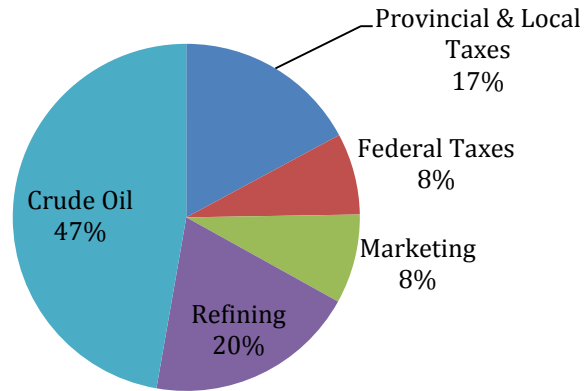
2013- Gasoline @ April Price Margins	Two-Car Family Per Year <sup>11</sup>								
	Provincial					Federal			Combined
	Consumption	Carbon	Net Additional	HST	Sub-Total	Excise	GST/HST	Sub-Total	Total
Rest of BC	\$470	\$216	\$216	-	\$902	\$324	\$183	\$507	\$1,409
Greater Vancouver, BC	\$275	\$216	\$767	-	\$1,258	\$324	\$211	\$535	\$1,793
Victoria, BC	\$470	\$216	\$330	-	\$1,015	\$324	\$194	\$518	\$1,534
Alberta	\$292	\$0	-	-	\$292	\$324	\$172	\$496	\$787
Saskatchewa n	\$486	\$0	-	-	\$486	\$324	\$180	\$504	\$990
Manitoba	\$454	\$0	-	-	\$454	\$324	\$189	\$513	\$967
Ontario	\$476	\$0	-	\$259	\$735	\$324	\$179	\$503	\$1,239
Quebec	\$622	\$0	-	\$324	\$946	\$324	\$188	\$512	\$1,458
Montreal, QC	\$622	\$0	\$97	\$324	\$1,043	\$324	\$193	\$517	\$1,560
NB	\$441	\$0	-	\$259	\$700	\$324	\$181	\$505	\$1,204
NS	\$502	\$0	-	\$324	\$826	\$324	\$181	\$505	\$1,331
PEI	\$424	\$0	-	\$292	\$716	\$324	\$184	\$508	\$1,224
NLFD	\$535	\$0	-	\$259	\$794	\$324	\$182	\$506	\$1,300
Canada (average)	\$470	\$0	-	\$286	\$756	\$324	\$182	\$506	\$1,262

<sup>11</sup> Estimate based on a fuel efficiency of .09 litres per 100/km, driving 18,000 km/year with two cars.

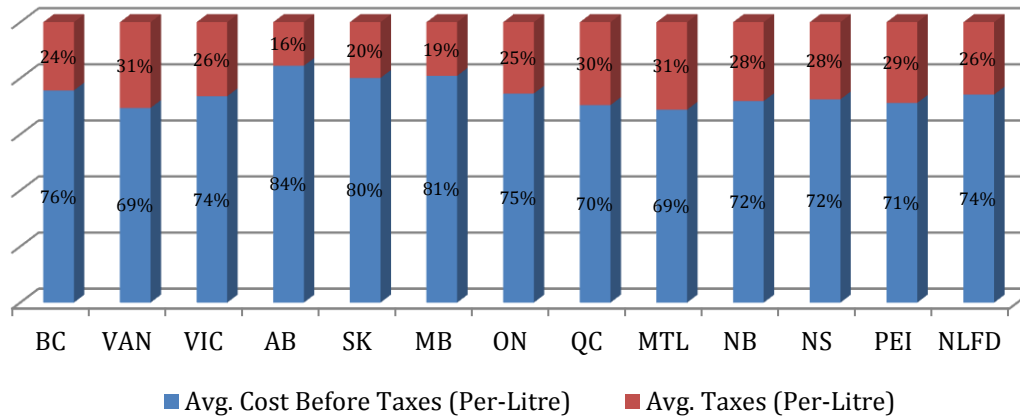
### National and Provincial Diesel Fuel Tax Breakdown

2013-Diesel @ April Price Margins	Pre-Tax Market Price	Provincial Taxes						Federal Taxes			Per Litre Tax Summary				
		Consumption	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
Rest of BC	\$0.99	\$0.15	\$0.067	\$0.000	\$0.067	-	-	\$0.04	5%	\$0.06	\$0.26	\$0.06	\$0.32	24.3%	\$1.31
Greater Vancouver	\$0.99	\$0.09	\$0.067	\$0.170	\$0.237	-	-	\$0.04	5%	\$0.07	\$0.37	\$0.07	\$0.44	30.6%	\$1.43
Victoria	\$0.99	\$0.15	\$0.067	\$0.035	\$0.102	-	-	\$0.04	5%	\$0.06	\$0.29	\$0.06	\$0.36	26.4%	\$1.35
Alberta	\$1.02	\$0.09	-	-	-	-	-	\$0.04	5%	\$0.06	\$0.13	\$0.06	\$0.19	15.5%	\$1.21
Saskatchewan	\$1.01	\$0.15	-	-	-	-	-	\$0.04	5%	\$0.06	\$0.19	\$0.06	\$0.25	19.9%	\$1.26
Manitoba	\$1.01	\$0.14	-	-	-	-	-	\$0.04	5%	\$0.06	\$0.18	\$0.06	\$0.24	19.1%	\$1.25
Ontario	\$0.98	\$0.14	-	-	-	8.0%	\$0.09	\$0.04	5%	\$0.06	\$0.18	\$0.15	\$0.33	25.5%	\$1.31
Quebec	\$1.03	\$0.20	-	-	-	10.0%	\$0.13	\$0.04	5%	\$0.06	\$0.24	\$0.19	\$0.43	29.6%	\$1.46
Montreal	\$1.03	\$0.20	-	\$0.030	\$0.030	10.0%	\$0.13	\$0.04	5%	\$0.07	\$0.27	\$0.20	\$0.47	31.2%	\$1.50
NB	\$1.00	\$0.19	-	-	-	8.0%	\$0.10	\$0.04	5%	\$0.06	\$0.23	\$0.16	\$0.39	28.1%	\$1.40
NS	\$0.97	\$0.15	-	-	-	10.0%	\$0.12	\$0.04	5%	\$0.06	\$0.19	\$0.17	\$0.37	27.5%	\$1.34
PEI	\$1.05	\$0.20	-	-	-	9.0%	\$0.12	\$0.04	5%	\$0.06	\$0.24	\$0.18	\$0.42	28.8%	\$1.47
NLFD	\$1.07	\$0.17	-	-	-	8.0%	\$0.10	\$0.04	5%	\$0.06	\$0.21	\$0.17	\$0.37	25.8%	\$1.44
Canada Avg	\$1.01	\$0.16	-	-	-	9.0%	\$0.06	\$0.04	5%	\$0.06	\$0.20	\$0.12	\$0.32	24.0%	\$1.36

**Pump Price: @1.354/litre 2013, National**



**Diesel: Market vs. Taxes 2013**

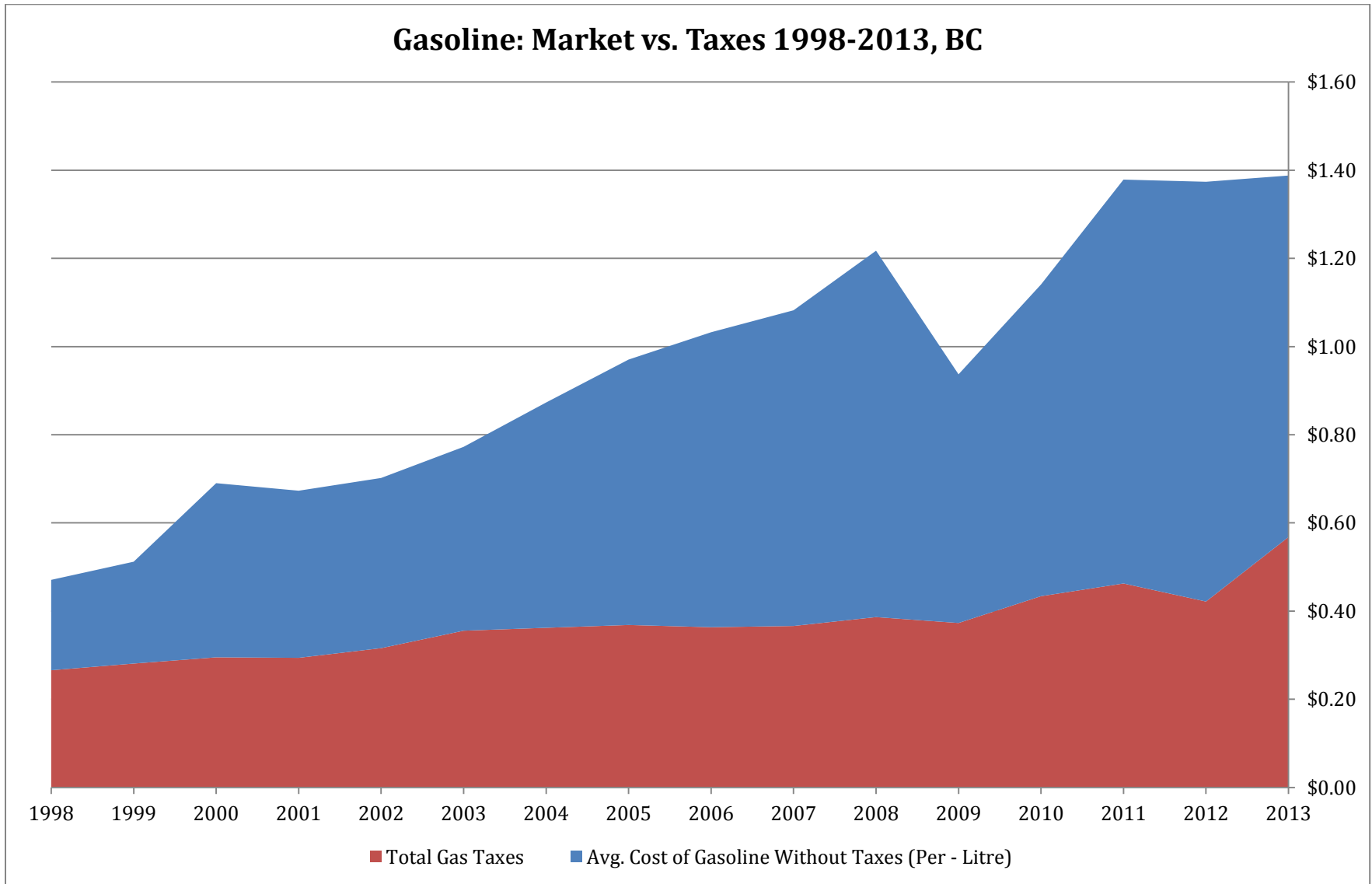


**Appendix A: Provincial Fact Sheets**

**British Columbia: Gas Tax Facts**

Year	Crude Costs <sup>12</sup>	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Gasoline Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Total Gas Taxes	Avg. Cost of Gasoline With "Quantity" Taxes Only (Per - Litre)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)
2013	\$0.57	\$0.28	\$0.07	\$0.82	\$0.15	\$0.10	\$0.24	\$0.57	\$1.13	-	5.0%	\$1.39
2012	\$0.54	\$0.34	\$0.07	\$0.95	\$0.02	\$0.10	\$0.24	\$0.42	\$1.37	7.0%	5.0%	\$1.37
2011	\$0.70	\$0.13	\$0.09	\$0.92	\$0.02	\$0.10	\$0.24	\$0.46	\$1.31	7.0%	5.0%	\$1.38
2010	\$0.51	\$0.12	\$0.07	\$0.71	\$0.02	\$0.10	\$0.22	\$0.43	\$1.09	7.0%	5.0%	\$1.14
2009	\$0.28	\$0.20	\$0.08	\$0.56	\$0.02	\$0.10	\$0.21	\$0.37	\$0.89	-	5.0%	\$0.94
2008	\$0.65	\$0.11	\$0.07	\$0.83	\$0.02	\$0.10	\$0.21	\$0.39	\$1.16	-	5.0%	\$1.22
2007	\$0.48	\$0.17	\$0.07	\$0.72	\$0.02	\$0.10	\$0.19	\$0.37	\$1.02	-	6.0%	\$1.08
2006	\$0.46	\$0.17	\$0.04	\$0.67	\$0.02	\$0.10	\$0.19	\$0.36	\$0.97	-	6.0%	\$1.03
2005	\$0.44	\$0.13	\$0.04	\$0.60	\$0.02	\$0.10	\$0.19	\$0.37	\$0.91	-	7.0%	\$0.97
2004	\$0.33	\$0.13	\$0.05	\$0.51	\$0.04	\$0.10	\$0.17	\$0.36	\$0.82	-	7.0%	\$0.87
2003	\$0.27	\$0.12	\$0.03	\$0.42	\$0.04	\$0.10	\$0.17	\$0.36	\$0.72	-	7.0%	\$0.77
2002	\$0.25	\$0.11	\$0.03	\$0.39	\$0.04	\$0.10	\$0.13	\$0.32	\$0.66	-	7.0%	\$0.70
2001	\$0.25	\$0.11	\$0.02	\$0.38	\$0.04	\$0.10	\$0.11	\$0.29	\$0.63	-	7.0%	\$0.67
2000	\$0.28	\$0.10	\$0.02	\$0.40	\$0.04	\$0.10	\$0.11	\$0.30	\$0.65	-	7.0%	\$0.69
1999	\$0.17	\$0.08	-\$0.02	\$0.23	\$0.04	\$0.10	\$0.11	\$0.28	\$0.48	-	7.0%	\$0.51
1998	\$0.13	\$0.08	\$0.00	\$0.21	\$0.08	\$0.10	\$0.06	\$0.27	\$0.44	-	7.0%	\$0.47

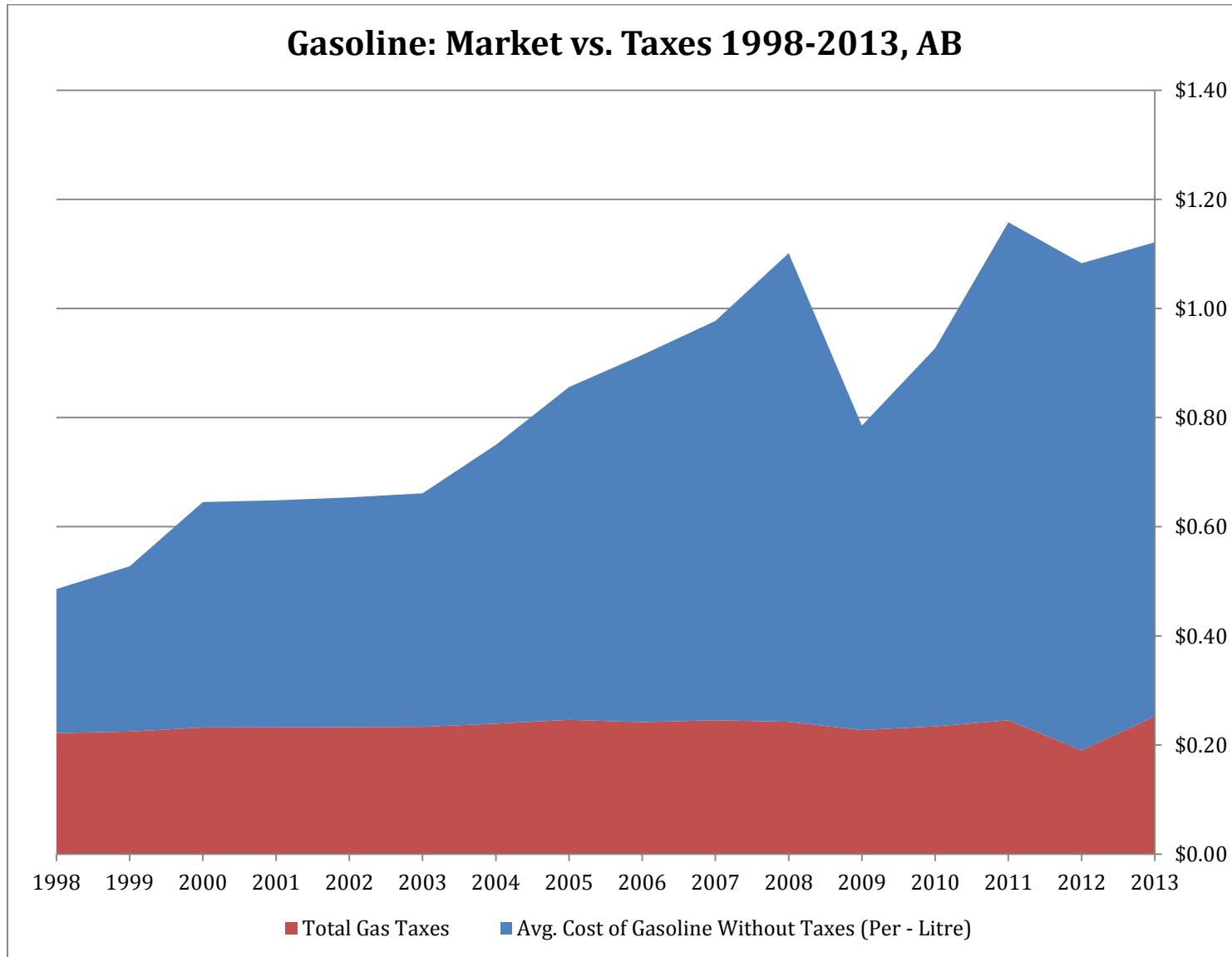
<sup>12</sup> Statistics from this table taken from *Kent Marketing Services* weekly petroleum prices report. May 9<sup>th</sup>, 2013.





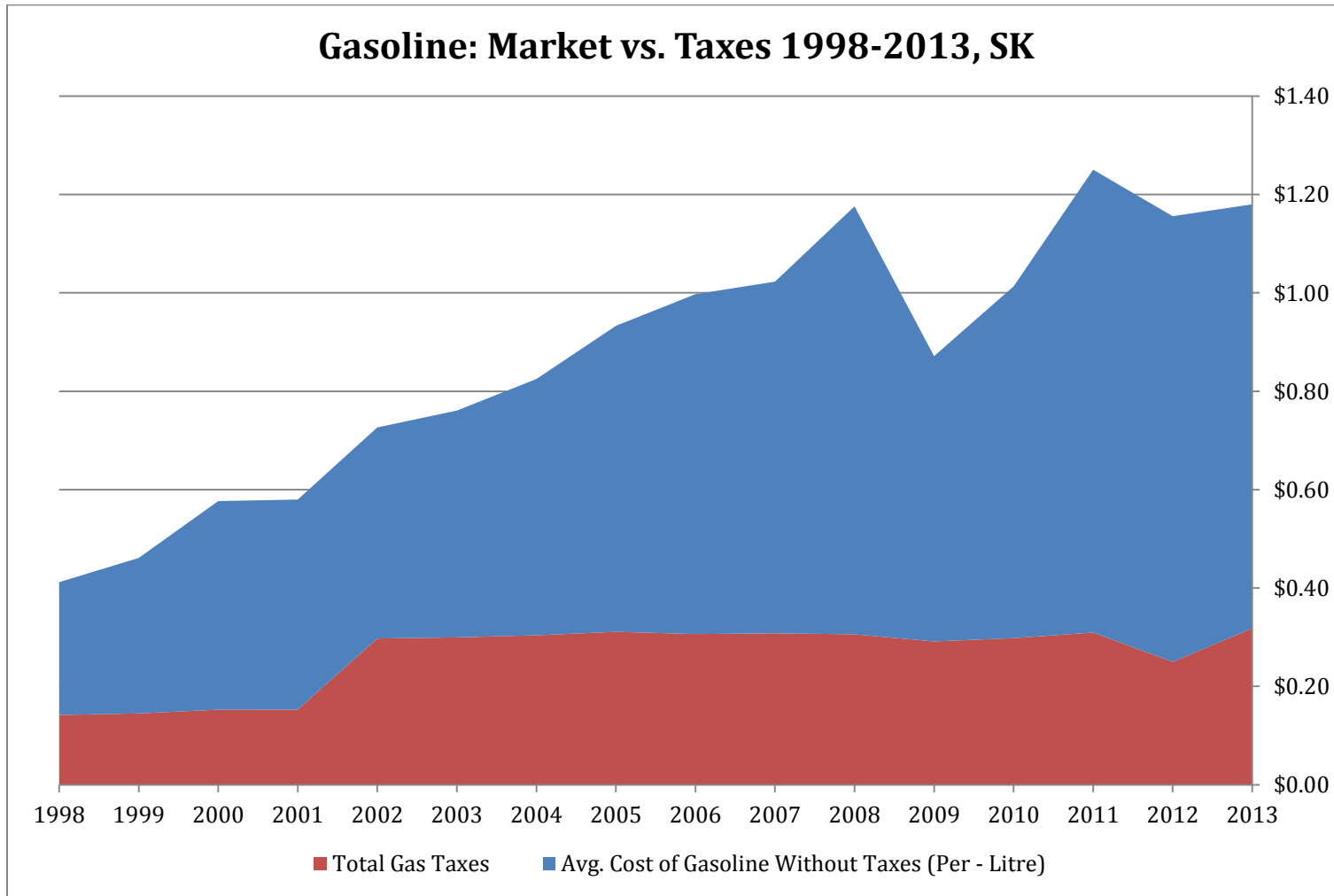
Alberta: Gas Tax Facts

Year	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Gasoline Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Total Gas Taxes	Avg. Cost of Gasoline With "Quantity" Taxes Only (Per - Litre)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)
2013	\$0.57	\$0.27	\$0.06	\$0.87	\$0.09	\$0.10	-	\$0.25	\$1.06	-	5.0%	\$1.12
2012	\$0.54	\$0.30	\$0.06	\$0.89	\$0.09	\$0.10	-	\$0.19	\$1.08	-	5.0%	\$1.08
2011	\$0.70	\$0.17	\$0.05	\$0.91	\$0.09	\$0.10	-	\$0.25	\$1.10	-	5.0%	\$1.16
2010	\$0.51	\$0.13	\$0.05	\$0.69	\$0.09	\$0.10	-	\$0.23	\$0.88	-	5.0%	\$0.93
2009	\$0.28	\$0.21	\$0.07	\$0.56	\$0.09	\$0.10	-	\$0.23	\$0.75	-	5.0%	\$0.79
2008	\$0.65	\$0.14	\$0.08	\$0.86	\$0.09	\$0.10	-	\$0.24	\$1.05	-	5.0%	\$1.10
2007	\$0.48	\$0.16	\$0.09	\$0.73	\$0.09	\$0.10	-	\$0.25	\$0.92	-	6.0%	\$0.98
2006	\$0.46	\$0.16	\$0.06	\$0.67	\$0.09	\$0.10	-	\$0.24	\$0.86	-	6.0%	\$0.91
2005	\$0.44	\$0.12	\$0.06	\$0.61	\$0.09	\$0.10	-	\$0.25	\$0.80	-	7.0%	\$0.86
2004	\$0.33	\$0.12	\$0.06	\$0.51	\$0.09	\$0.10	-	\$0.24	\$0.70	-	7.0%	\$0.75
2003	\$0.27	\$0.12	\$0.04	\$0.43	\$0.09	\$0.10	-	\$0.23	\$0.62	-	7.0%	\$0.66
2002	\$0.25	\$0.11	\$0.06	\$0.42	\$0.09	\$0.10	-	\$0.23	\$0.61	-	7.0%	\$0.65
2001	\$0.25	\$0.11	\$0.06	\$0.42	\$0.09	\$0.10	-	\$0.23	\$0.61	-	7.0%	\$0.65
2000	\$0.28	\$0.08	\$0.06	\$0.41	\$0.09	\$0.10	-	\$0.23	\$0.60	-	7.0%	\$0.65
1999	\$0.17	\$0.07	\$0.07	\$0.30	\$0.09	\$0.10	-	\$0.22	\$0.49	-	7.0%	\$0.53
1998	\$0.13	\$0.07	\$0.06	\$0.26	\$0.09	\$0.10	-	\$0.22	\$0.45	-	7.0%	\$0.49



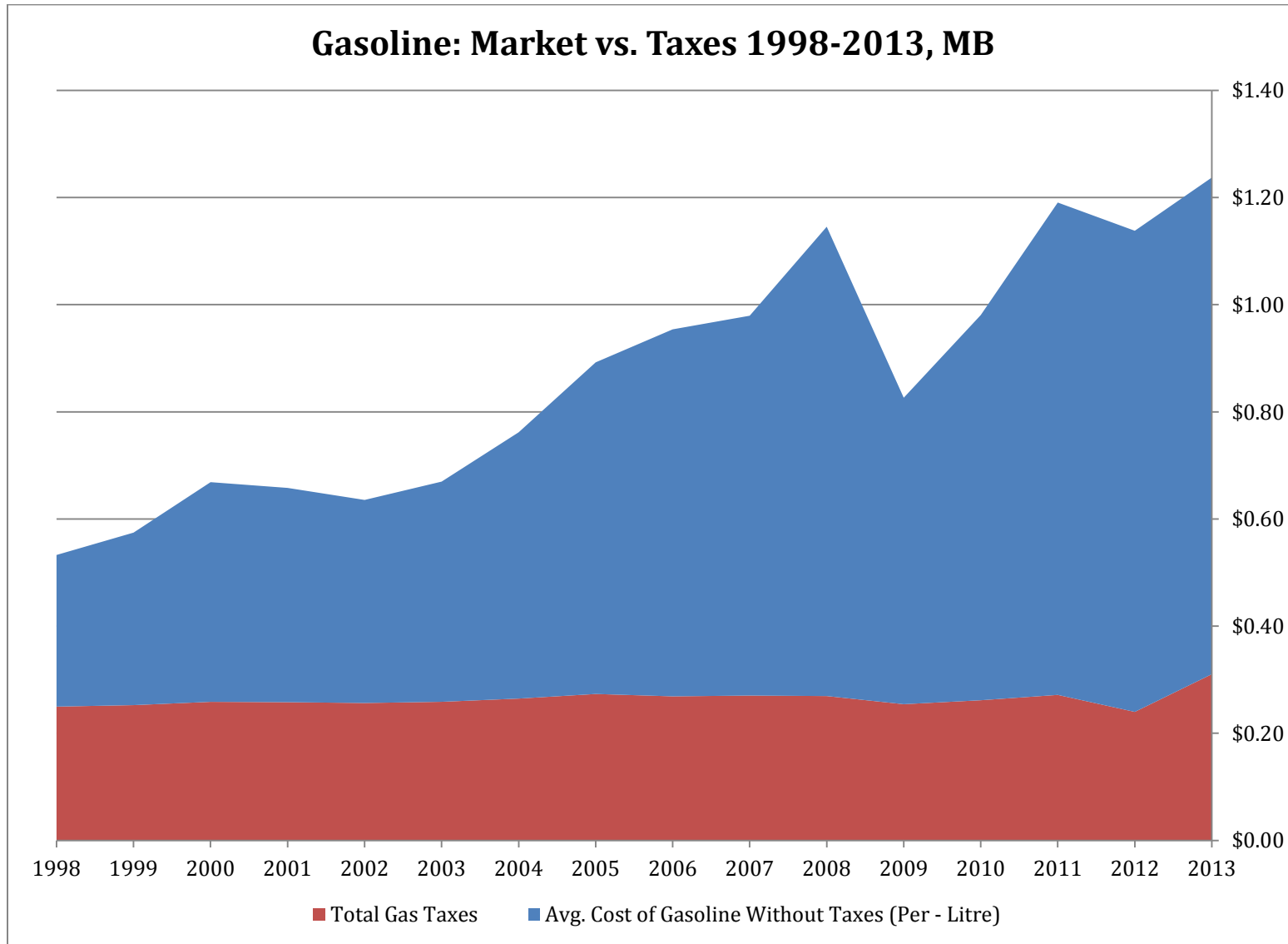
Saskatchewan: Gas Tax Facts

Year	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Gasoline Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Total Gas Taxes	Avg. Cost of Gasoline With "Quantity" Taxes Only (Per - Litre)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)
2013	\$0.565	\$0.264	\$0.072	\$0.862	\$0.150	\$0.100	-	\$0.318	\$1.112	-	5.0%	\$1.18
2012	\$0.538	\$0.286	\$0.082	\$0.906	\$0.150	\$0.100	-	\$0.250	\$1.156	-	5.0%	\$1.16
2011	\$0.701	\$0.153	\$0.087	\$0.941	\$0.150	\$0.100	-	\$0.310	\$1.191	-	5.0%	\$1.25
2010	\$0.512	\$0.127	\$0.076	\$0.715	\$0.150	\$0.100	-	\$0.298	\$0.965	-	5.0%	\$1.01
2009	\$0.282	\$0.196	\$0.102	\$0.580	\$0.150	\$0.100	-	\$0.292	\$0.830	-	5.0%	\$0.87
2008	\$0.645	\$0.124	\$0.101	\$0.870	\$0.150	\$0.100	-	\$0.306	\$1.120	-	5.0%	\$1.18
2007	\$0.484	\$0.151	\$0.080	\$0.715	\$0.150	\$0.100	-	\$0.308	\$0.965	-	6.0%	\$1.02
2006	\$0.460	\$0.151	\$0.080	\$0.691	\$0.150	\$0.100	-	\$0.306	\$0.941	-	6.0%	\$1.00
2005	\$0.435	\$0.115	\$0.072	\$0.622	\$0.150	\$0.100	-	\$0.311	\$0.872	-	7.0%	\$0.93
2004	\$0.332	\$0.068	\$0.121	\$0.521	\$0.150	\$0.100	-	\$0.304	\$0.771	-	7.0%	\$0.82
2003	\$0.273	\$0.115	\$0.073	\$0.461	\$0.150	\$0.100	-	\$0.300	\$0.711	-	7.0%	\$0.76
2002	\$0.252	\$0.104	\$0.073	\$0.429	\$0.150	\$0.100	-	\$0.298	\$0.679	-	7.0%	\$0.73
2001	\$0.246	\$0.114	\$0.067	\$0.427	\$0.015	\$0.100	-	\$0.153	\$0.542	-	7.0%	\$0.58
2000	\$0.279	\$0.079	\$0.066	\$0.424	\$0.015	\$0.100	-	\$0.153	\$0.539	-	7.0%	\$0.58
1999	\$0.172	\$0.068	\$0.076	\$0.316	\$0.015	\$0.100	-	\$0.145	\$0.431	-	7.0%	\$0.46
1998	\$0.127	\$0.075	\$0.068	\$0.270	\$0.015	\$0.100	-	\$0.142	\$0.385	-	7.0%	\$0.41



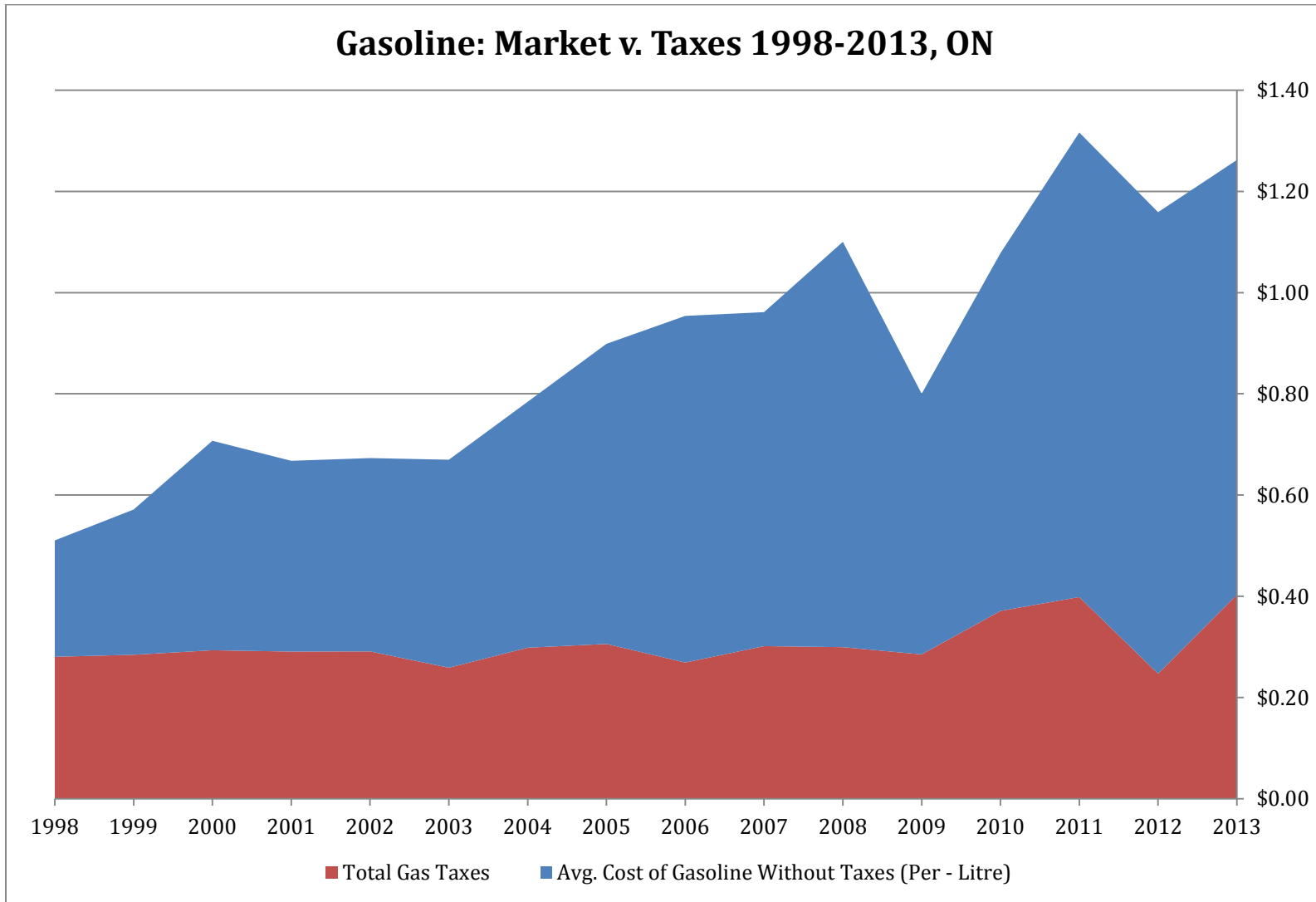
**Manitoba: Gas Tax Facts**

Year	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Gasoline Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Total Gas Taxes	Avg. Cost of Gasoline With "Quantity" Taxes Only (Per - Litre)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)
2013	\$0.565	\$0.262	\$0.105	\$0.927	\$0.140	\$0.100	-	\$0.310	\$1.167	-	5.0%	\$1.24
2012	\$0.538	\$0.297	\$0.063	\$0.898	\$0.140	\$0.100	-	\$0.240	\$1.138	-	5.0%	\$1.14
2011	\$0.701	\$0.163	\$0.055	\$0.919	\$0.115	\$0.100	-	\$0.272	\$1.134	-	5.0%	\$1.19
2010	\$0.512	\$0.138	\$0.069	\$0.719	\$0.115	\$0.100	-	\$0.262	\$0.934	-	5.0%	\$0.98
2009	\$0.282	\$0.206	\$0.084	\$0.572	\$0.115	\$0.100	-	\$0.254	\$0.787	-	5.0%	\$0.83
2008	\$0.645	\$0.131	\$0.100	\$0.876	\$0.115	\$0.100	-	\$0.270	\$1.091	-	5.0%	\$1.15
2007	\$0.484	\$0.155	\$0.070	\$0.709	\$0.115	\$0.100	-	\$0.270	\$0.924	-	6.0%	\$0.98
2006	\$0.460	\$0.155	\$0.070	\$0.685	\$0.115	\$0.100	-	\$0.269	\$0.900	-	6.0%	\$0.95
2005	\$0.435	\$0.119	\$0.065	\$0.619	\$0.115	\$0.100	-	\$0.273	\$0.834	-	7.0%	\$0.89
2004	\$0.332	\$0.125	\$0.040	\$0.497	\$0.115	\$0.100	-	\$0.265	\$0.712	-	7.0%	\$0.76
2003	\$0.273	\$0.119	\$0.019	\$0.411	\$0.115	\$0.100	-	\$0.259	\$0.626	-	7.0%	\$0.67
2002	\$0.252	\$0.108	\$0.019	\$0.379	\$0.115	\$0.100	-	\$0.257	\$0.594	-	7.0%	\$0.64
2001	\$0.246	\$0.119	\$0.035	\$0.400	\$0.115	\$0.100	-	\$0.258	\$0.615	-	7.0%	\$0.66
2000	\$0.279	\$0.084	\$0.047	\$0.410	\$0.115	\$0.100	-	\$0.259	\$0.625	-	7.0%	\$0.67
1999	\$0.172	\$0.072	\$0.078	\$0.322	\$0.115	\$0.100	-	\$0.253	\$0.537	-	7.0%	\$0.57
1998	\$0.127	\$0.081	\$0.075	\$0.283	\$0.115	\$0.100	-	\$0.250	\$0.498	-	7.0%	\$0.53



Ontario: Gas Tax Facts

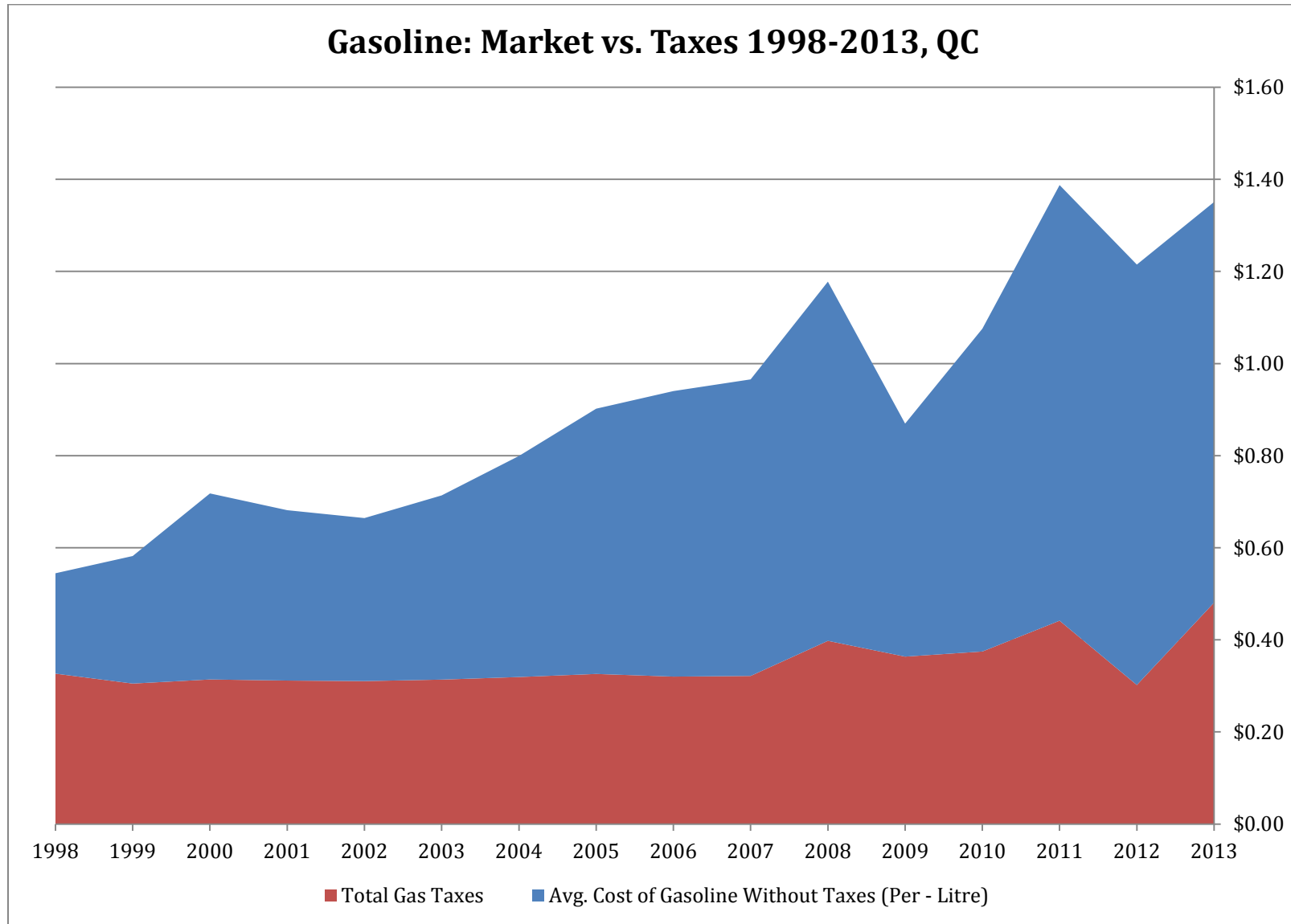
Year	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Gasoline Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Total Gas Taxes	Avg. Cost of Gasoline With "Quantity" Taxes Only (Per - Litre)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)
2013	\$0.565	\$0.265	\$0.078	\$0.859	\$0.147	\$0.100	-	\$0.403	\$1.106	8.0%	5.0%	\$1.26
2012	\$0.538	\$0.304	\$0.070	\$0.912	\$0.147	\$0.100	-	\$0.247	\$1.159	8.0%	5.0%	\$1.16
2011	\$0.701	\$0.146	\$0.071	\$0.918	\$0.147	\$0.100	-	\$0.398	\$1.165	8.0%	5.0%	\$1.32
2010	\$0.512	\$0.125	\$0.070	\$0.707	\$0.147	\$0.100	-	\$0.371	\$0.954	8.0%	5.0%	\$1.08
2009	\$0.282	\$0.160	\$0.073	\$0.515	\$0.147	\$0.100	-	\$0.285	\$0.762	-	5.0%	\$0.80
2008	\$0.645	\$0.095	\$0.061	\$0.801	\$0.147	\$0.100	-	\$0.299	\$1.048	-	5.0%	\$1.10
2007	\$0.484	\$0.131	\$0.045	\$0.660	\$0.147	\$0.100	-	\$0.301	\$0.907	-	6.0%	\$0.96
2006	\$0.460	\$0.155	\$0.070	\$0.685	\$0.115	\$0.100	-	\$0.269	\$0.900	-	6.0%	\$0.95
2005	\$0.435	\$0.109	\$0.049	\$0.593	\$0.147	\$0.100	-	\$0.306	\$0.840	-	7.0%	\$0.90
2004	\$0.332	\$0.116	\$0.038	\$0.486	\$0.147	\$0.100	-	\$0.298	\$0.733	-	7.0%	\$0.78
2003	\$0.273	\$0.119	\$0.019	\$0.411	\$0.115	\$0.100	-	\$0.259	\$0.626	-	7.0%	\$0.67
2002	\$0.252	\$0.084	\$0.046	\$0.382	\$0.147	\$0.100	-	\$0.291	\$0.629	-	7.0%	\$0.67
2001	\$0.246	\$0.095	\$0.036	\$0.377	\$0.147	\$0.100	-	\$0.291	\$0.624	-	7.0%	\$0.67
2000	\$0.279	\$0.092	\$0.043	\$0.414	\$0.147	\$0.100	-	\$0.293	\$0.661	-	7.0%	\$0.71
1999	\$0.172	\$0.068	\$0.047	\$0.287	\$0.147	\$0.100	-	\$0.284	\$0.534	-	7.0%	\$0.57
1998	\$0.127	\$0.067	\$0.036	\$0.230	\$0.147	\$0.100	-	\$0.280	\$0.477	-	7.0%	\$0.51





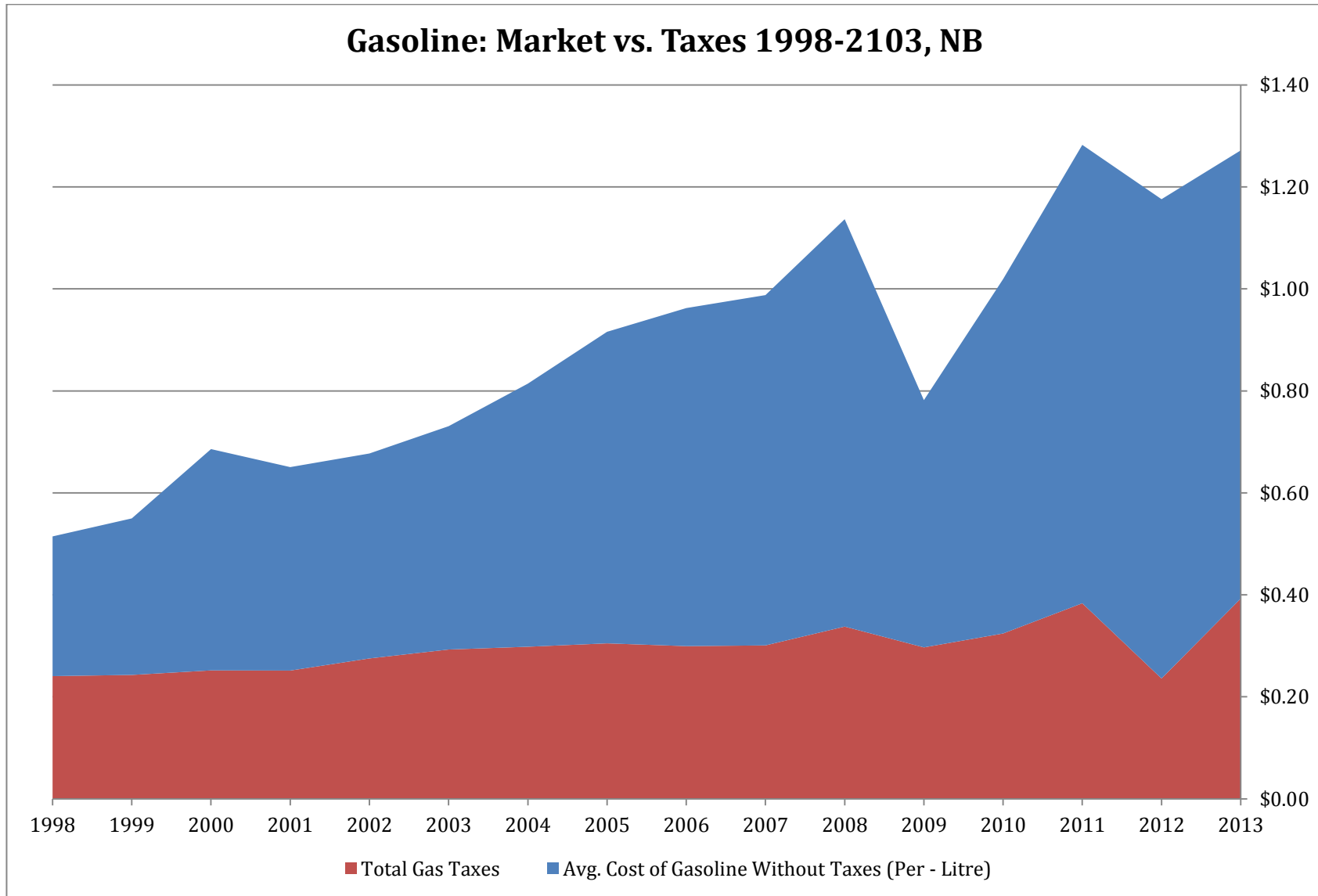
Quebec: Gas Tax Facts

Year	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Gasoline Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Total Gas Taxes	Avg. Cost of Gasoline With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)
2013	\$0.716	\$0.113	\$0.067	\$0.870	\$0.192	\$0.100	\$0.030	\$0.481	\$1.162	-	10.0%	5.0%	\$1.35
2012	\$0.801	\$0.049	\$0.063	\$0.913	\$0.172	\$0.100	\$0.030	\$0.302	\$1.215	9.5%	-	5.0%	\$1.22
2011	\$0.701	\$0.143	\$0.102	\$0.946	\$0.172	\$0.100	\$0.015	\$0.442	\$1.218	8.5%	-	5.0%	\$1.39
2010	\$0.512	\$0.124	\$0.065	\$0.701	\$0.152	\$0.100	\$0.015	\$0.375	\$0.953	8.5%	-	5.0%	\$1.08
2009	\$0.282	\$0.159	\$0.065	\$0.506	\$0.152	\$0.100	\$0.015	\$0.364	\$0.773	7.5%	-	5.0%	\$0.87
2008	\$0.645	\$0.090	\$0.045	\$0.780	\$0.152	\$0.100	\$0.015	\$0.398	\$1.047	7.5%	-	5.0%	\$1.18
2007	\$0.484	\$0.123	\$0.037	\$0.644	\$0.152	\$0.100	\$0.015	\$0.322	\$0.911	7.5%	-	6.0%	\$0.97
2006	\$0.460	\$0.123	\$0.037	\$0.620	\$0.152	\$0.100	\$0.015	\$0.320	\$0.887	7.5%	-	6.0%	\$0.94
2005	\$0.435	\$0.102	\$0.039	\$0.576	\$0.152	\$0.100	\$0.015	\$0.326	\$0.843	7.5%	-	7.0%	\$0.90
2004	\$0.332	\$0.110	\$0.038	\$0.480	\$0.152	\$0.100	\$0.015	\$0.319	\$0.747	7.5%	-	7.0%	\$0.80
2003	\$0.273	\$0.090	\$0.037	\$0.400	\$0.152	\$0.100	\$0.015	\$0.314	\$0.667	7.5%	-	7.0%	\$0.71
2002	\$0.252	\$0.072	\$0.030	\$0.354	\$0.152	\$0.100	\$0.015	\$0.310	\$0.621	7.5%	-	7.0%	\$0.66
2001	\$0.246	\$0.080	\$0.044	\$0.370	\$0.152	\$0.100	\$0.015	\$0.312	\$0.637	7.5%	-	7.0%	\$0.68
2000	\$0.279	\$0.079	\$0.046	\$0.404	\$0.152	\$0.100	\$0.015	\$0.314	\$0.671	7.5%	-	7.0%	\$0.72
1999	\$0.172	\$0.055	\$0.050	\$0.277	\$0.152	\$0.100	\$0.015	\$0.305	\$0.544	7.5%	-	7.0%	\$0.58
1998	\$0.127	\$0.056	\$0.035	\$0.218	\$0.152	\$0.100	\$0.039	\$0.327	\$0.509	7.5%	-	7.0%	\$0.54



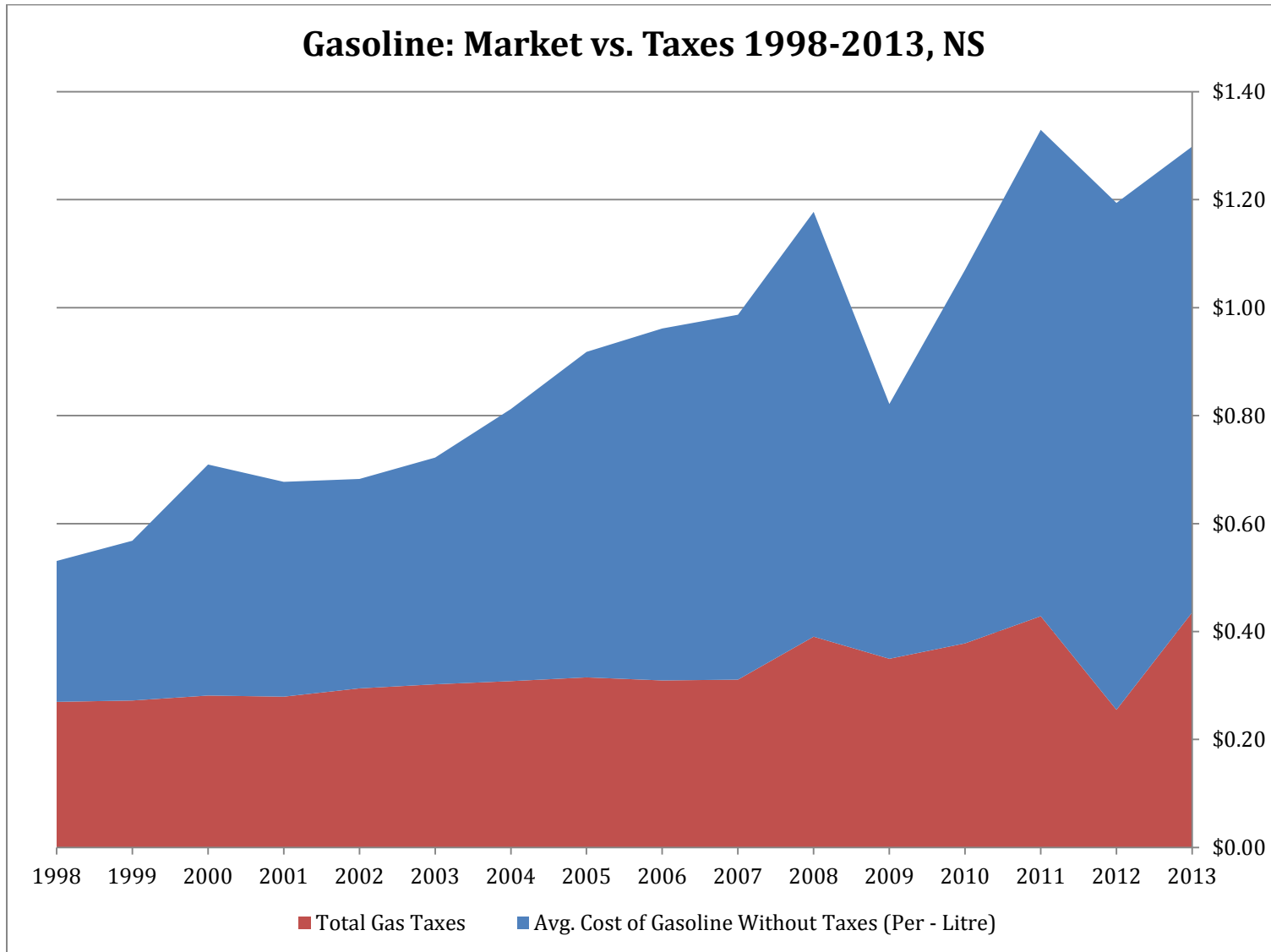
New Brunswick: Gas Tax Facts

Year	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Gasoline Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Total Gas Taxes	Avg. Cost of Gasoline With "Quantity" Taxes Only (Per - Litre)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)
2013	\$0.716	\$0.118	\$0.093	\$0.879	\$0.136	\$0.100	-	\$0.393	\$1.115	8.0%	5.0%	\$1.27
2012	\$0.801	\$0.060	\$0.079	\$0.940	\$0.136	\$0.100	-	\$0.236	\$1.176	8.0%	5.0%	\$1.18
2011	\$0.701	\$0.135	\$0.063	\$0.899	\$0.136	\$0.100	-	\$0.384	\$1.135	8.0%	5.0%	\$1.28
2010	\$0.512	\$0.103	\$0.080	\$0.695	\$0.107	\$0.100	-	\$0.324	\$0.902	8.0%	5.0%	\$1.02
2009	\$0.282	\$0.134	\$0.069	\$0.485	\$0.107	\$0.100	-	\$0.297	\$0.692	8.0%	5.0%	\$0.78
2008	\$0.645	\$0.068	\$0.086	\$0.799	\$0.107	\$0.100	-	\$0.338	\$1.006	8.0%	5.0%	\$1.14
2007	\$0.484	\$0.116	\$0.087	\$0.687	\$0.145	\$0.100	-	\$0.301	\$0.932	8.0%	6.0%	\$0.99
2006	\$0.460	\$0.116	\$0.087	\$0.663	\$0.145	\$0.100	-	\$0.299	\$0.908	8.0%	6.0%	\$0.96
2005	\$0.435	\$0.094	\$0.082	\$0.611	\$0.145	\$0.100	-	\$0.305	\$0.856	8.0%	7.0%	\$0.92
2004	\$0.332	\$0.106	\$0.078	\$0.516	\$0.145	\$0.100	-	\$0.298	\$0.761	8.0%	7.0%	\$0.81
2003	\$0.273	\$0.087	\$0.078	\$0.438	\$0.145	\$0.100	-	\$0.293	\$0.683	8.0%	7.0%	\$0.73
2002	\$0.252	\$0.072	\$0.078	\$0.402	\$0.131	\$0.100	-	\$0.275	\$0.633	8.0%	7.0%	\$0.68
2001	\$0.246	\$0.083	\$0.070	\$0.399	\$0.109	\$0.100	-	\$0.252	\$0.608	8.0%	7.0%	\$0.65
2000	\$0.279	\$0.087	\$0.068	\$0.434	\$0.107	\$0.100	-	\$0.252	\$0.641	8.0%	7.0%	\$0.69
1999	\$0.172	\$0.068	\$0.067	\$0.307	\$0.107	\$0.100	-	\$0.243	\$0.514	8.0%	7.0%	\$0.55
1998	\$0.127	\$0.067	\$0.080	\$0.274	\$0.107	\$0.100	-	\$0.241	\$0.481	8.0%	7.0%	\$0.51



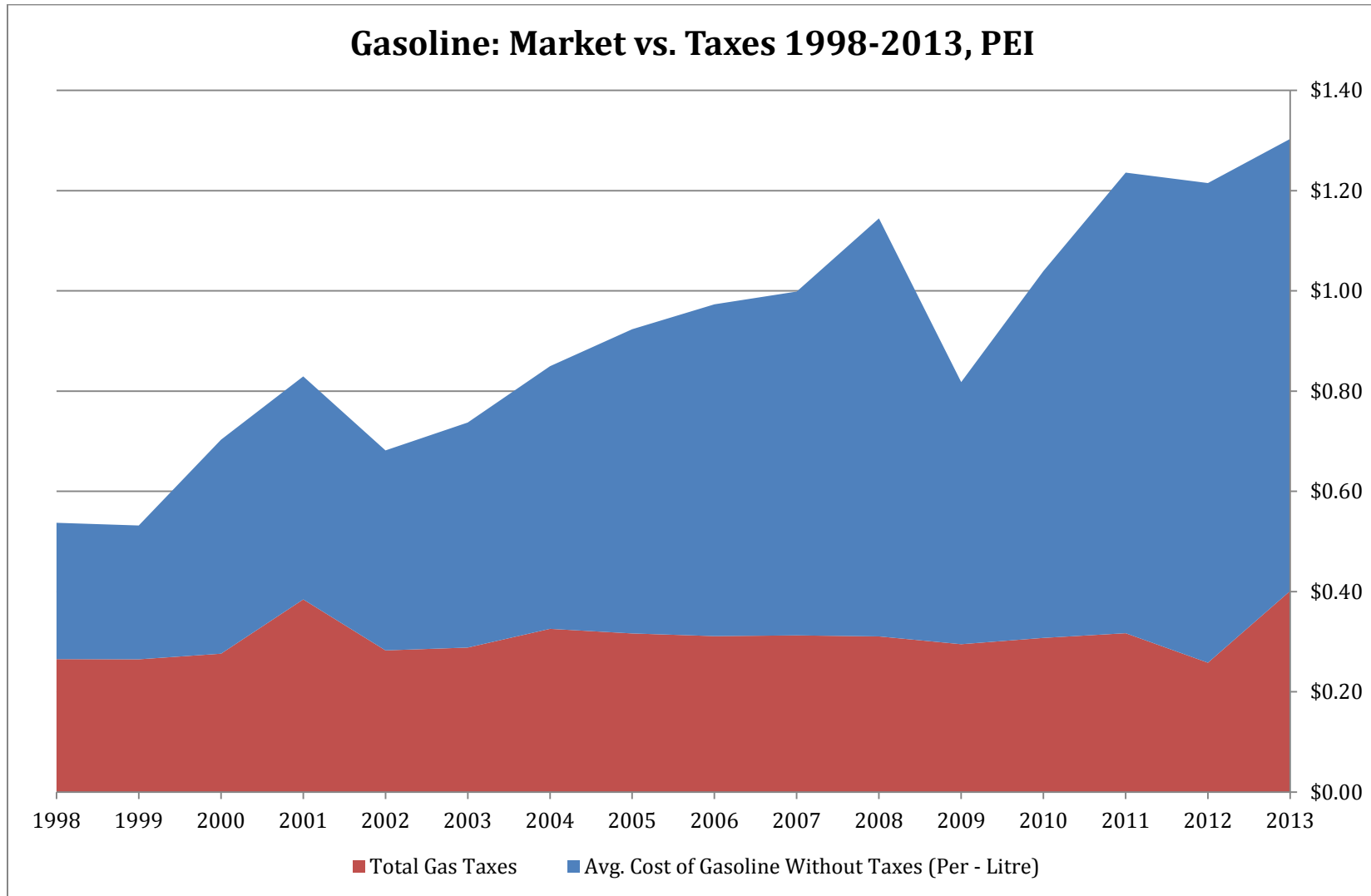
Nova Scotia: Gas Tax Facts

Year	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Gasoline Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Total Gas Taxes	Avg. Cost of Gasoline With "Quantity" Taxes Only (Per - Litre)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)
2013	\$0.716	\$0.118	\$0.090	\$0.863	\$0.155	\$0.100	-	\$0.435	\$1.118	10.0%	5.0%	\$1.30
2012	\$0.801	\$0.058	\$0.080	\$0.939	\$0.155	\$0.100	-	\$0.255	\$1.194	10.0%	5.0%	\$1.19
2011	\$0.701	\$0.133	\$0.067	\$0.901	\$0.155	\$0.100	-	\$0.428	\$1.156	10.0%	5.0%	\$1.33
2010	\$0.512	\$0.101	\$0.079	\$0.692	\$0.155	\$0.100	-	\$0.378	\$0.947	8.0%	5.0%	\$1.07
2009	\$0.282	\$0.132	\$0.058	\$0.472	\$0.155	\$0.100	-	\$0.350	\$0.727	8.0%	5.0%	\$0.82
2008	\$0.645	\$0.065	\$0.077	\$0.787	\$0.155	\$0.100	-	\$0.390	\$1.042	8.0%	5.0%	\$1.18
2007	\$0.484	\$0.115	\$0.077	\$0.676	\$0.155	\$0.100	-	\$0.311	\$0.931	8.0%	6.0%	\$0.99
2006	\$0.460	\$0.115	\$0.077	\$0.652	\$0.155	\$0.100	-	\$0.309	\$0.907	8.0%	6.0%	\$0.96
2005	\$0.435	\$0.092	\$0.076	\$0.603	\$0.155	\$0.100	-	\$0.315	\$0.858	8.0%	7.0%	\$0.92
2004	\$0.332	\$0.104	\$0.068	\$0.504	\$0.155	\$0.100	-	\$0.308	\$0.759	8.0%	7.0%	\$0.81
2003	\$0.273	\$0.085	\$0.062	\$0.420	\$0.155	\$0.100	-	\$0.302	\$0.675	8.0%	7.0%	\$0.72
2002	\$0.252	\$0.070	\$0.066	\$0.388	\$0.150	\$0.100	-	\$0.295	\$0.638	8.0%	7.0%	\$0.68
2001	\$0.246	\$0.082	\$0.070	\$0.398	\$0.135	\$0.100	-	\$0.279	\$0.633	8.0%	7.0%	\$0.68
2000	\$0.279	\$0.083	\$0.066	\$0.428	\$0.135	\$0.100	-	\$0.281	\$0.663	8.0%	7.0%	\$0.71
1999	\$0.172	\$0.062	\$0.062	\$0.296	\$0.135	\$0.100	-	\$0.272	\$0.531	8.0%	7.0%	\$0.57
1998	\$0.127	\$0.060	\$0.074	\$0.261	\$0.135	\$0.100	-	\$0.270	\$0.496	8.0%	7.0%	\$0.53



Prince Edward Island: Gas Tax Facts

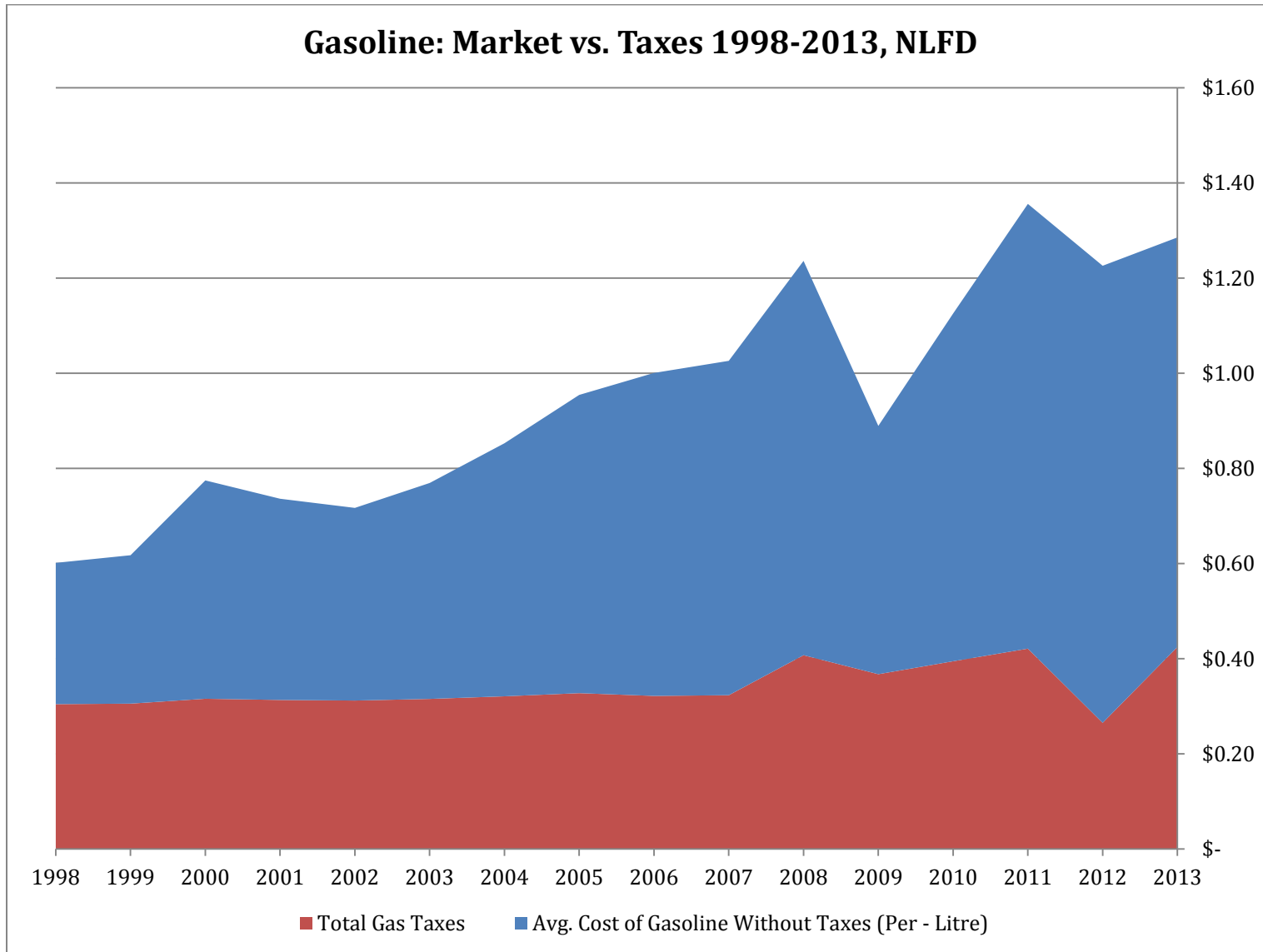
Year	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Gasoline Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Total Gas Taxes	Avg. Cost of Gasoline With "Quantity" Taxes Only (Per - Litre)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)
2013	\$0.716	\$0.129	\$0.115	\$0.902	\$0.131	\$0.100	-	\$0.390	\$1.133	9.0%	5.0%	\$1.30
2012	\$0.801	\$0.071	\$0.085	\$0.957	\$0.158	\$0.100	-	\$0.258	\$1.215	-	5.0%	\$1.22
2011	\$0.701	\$0.146	\$0.072	\$0.919	\$0.158	\$0.100	-	\$0.317	\$1.177	-	5.0%	\$1.24
2010	\$0.512	\$0.111	\$0.109	\$0.732	\$0.158	\$0.100	-	\$0.308	\$0.990	-	5.0%	\$1.04
2009	\$0.282	\$0.142	\$0.099	\$0.523	\$0.156	\$0.100	-	\$0.295	\$0.779	-	5.0%	\$0.82
2008	\$0.645	\$0.075	\$0.114	\$0.834	\$0.156	\$0.100	-	\$0.311	\$1.090	-	5.0%	\$1.14
2007	\$0.484	\$0.124	\$0.078	\$0.686	\$0.156	\$0.100	-	\$0.313	\$0.942	-	6.0%	\$1.00
2006	\$0.460	\$0.124	\$0.078	\$0.662	\$0.156	\$0.100	-	\$0.311	\$0.918	-	6.0%	\$0.97
2005	\$0.435	\$0.092	\$0.080	\$0.607	\$0.156	\$0.100	-	\$0.316	\$0.863	-	7.0%	\$0.92
2004	\$0.332	\$0.104	\$0.088	\$0.524	\$0.170	\$0.100	-	\$0.326	\$0.794	-	7.0%	\$0.85
2003	\$0.273	\$0.085	\$0.091	\$0.449	\$0.140	\$0.100	-	\$0.288	\$0.689	-	7.0%	\$0.74
2002	\$0.252	\$0.070	\$0.077	\$0.399	\$0.138	\$0.100	-	\$0.283	\$0.637	-	7.0%	\$0.68
2001	\$0.246	\$0.082	\$0.117	\$0.445	\$0.230	\$0.100	-	\$0.384	\$0.775	-	7.0%	\$0.83
2000	\$0.279	\$0.083	\$0.065	\$0.427	\$0.130	\$0.100	-	\$0.276	\$0.657	-	7.0%	\$0.70
1999	\$0.172	\$0.062	\$0.033	\$0.267	\$0.130	\$0.100	-	\$0.265	\$0.497	-	7.0%	\$0.53
1998	\$0.127	\$0.060	\$0.085	\$0.272	\$0.130	\$0.100	-	\$0.265	\$0.502	-	7.0%	\$0.54





Newfoundland and Labrador: Gas Tax Facts

Year	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Gasoline Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Total Gas Taxes	Avg. Cost of Gasoline With "Quantity" Taxes Only (Per - Litre)	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)
2013	\$0.716	\$0.118	\$0.076	\$0.861	\$0.165	\$0.100	-	\$0.425	\$1.126	8.0%	5.0%	\$1.29
2012	\$0.801	\$0.058	\$0.102	\$0.961	\$0.165	\$0.100	-	\$0.265	\$1.226	8.0%	5.0%	\$1.23
2011	\$0.701	\$0.133	\$0.101	\$0.935	\$0.165	\$0.100	-	\$0.421	\$1.200	8.0%	5.0%	\$1.36
2010	\$0.512	\$0.101	\$0.118	\$0.731	\$0.165	\$0.100	-	\$0.394	\$0.996	8.0%	5.0%	\$1.13
2009	\$0.282	\$0.132	\$0.108	\$0.522	\$0.165	\$0.100	-	\$0.367	\$0.787	8.0%	5.0%	\$0.89
2008	\$0.645	\$0.067	\$0.117	\$0.829	\$0.165	\$0.100	-	\$0.407	\$1.094	8.0%	5.0%	\$1.24
2007	\$0.484	\$0.121	\$0.098	\$0.703	\$0.165	\$0.100	-	\$0.323	\$0.968	8.0%	6.0%	\$1.03
2006	\$0.460	\$0.121	\$0.098	\$0.679	\$0.165	\$0.100	-	\$0.322	\$0.944	8.0%	6.0%	\$1.00
2005	\$0.435	\$0.103	\$0.089	\$0.627	\$0.165	\$0.100	-	\$0.327	\$0.892	8.0%	7.0%	\$0.95
2004	\$0.332	\$0.116	\$0.084	\$0.532	\$0.165	\$0.100	-	\$0.321	\$0.797	8.0%	7.0%	\$0.85
2003	\$0.273	\$0.097	\$0.084	\$0.454	\$0.165	\$0.100	-	\$0.315	\$0.719	8.0%	7.0%	\$0.77
2002	\$0.252	\$0.083	\$0.070	\$0.405	\$0.165	\$0.100	-	\$0.312	\$0.670	8.0%	7.0%	\$0.72
2001	\$0.246	\$0.098	\$0.079	\$0.423	\$0.165	\$0.100	-	\$0.313	\$0.688	8.0%	7.0%	\$0.74
2000	\$0.279	\$0.109	\$0.071	\$0.459	\$0.165	\$0.100	-	\$0.316	\$0.724	8.0%	7.0%	\$0.77
1999	\$0.172	\$0.090	\$0.050	\$0.312	\$0.165	\$0.100	-	\$0.305	\$0.577	8.0%	7.0%	\$0.62
1998	\$0.127	\$0.087	\$0.083	\$0.297	\$0.165	\$0.100	-	\$0.304	\$0.562	8.0%	7.0%	\$0.60



**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 2013-14 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 2013-14 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.