

20th Annual Gas Tax Honesty Report

Canadian Taxpayers Federation

May 17, 2018

Table of Contents

About the Canadian Taxpayers Federation 3

Fact Summary 4

Overview and Recommendations..... 5

Gas Price Ranking..... 6

Gas Tax Ranking 7

Tax Changes Since Last Year 8

American Prices and Gas Taxes 9

Carbon Taxes..... 10

True Carbon Taxes 11

Tax and Pump Price Relationship..... 12

Revenue 14

Eliminate the Federal Excise Tax..... 15

Tax-on-Tax..... 16

Gas Tax Complexity in Quebec 17

Tax Breakdown..... 18

Tax per Fill-Up 21

Annual Gas Tax..... 23

Provincial Summaries..... 24

Research Notes 34

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 organization. Today, the CTF has 136,000 supporters nation-wide.

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

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

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

The CTF is independent of any institutional or partisan affiliations. All CTF staff, board and representatives are prohibited from holding a membership in any political party. In 2016-17 the [CTF raised \\$4.8-million on the strength of 30,563 donations](#). Donations to the CTF are not deductible as a charitable contribution.

Fact Summary

- Montreal has the highest gas taxes at 55 cents per litre. Vancouver is close behind with gas taxes of 51 cents per litre. Newfoundland and Labrador had the highest gas taxes last year, but since then the provincial excise tax was lowered by 12.5 cents per litre and it now has the fourth highest gas taxes.
- Manitoba has the lowest gas taxes in the country at 30 cents per litre, followed closely by Saskatchewan with taxes of 31 cents per litre.
- On average, Canadians pay 45 cents of tax per litre of gas and 39 cents per litre of diesel.
- Taxes make up 33% of the pump price for gasoline on average and 30% for diesel.
- Federal and provincial governments will collect an estimated \$24 billion in fuel taxes in 2018, including \$1.8 billion in tax-on-tax. Tax-on-tax costs an extra 3 cents per litre on average for gasoline and diesel.
- Before-tax prices of gasoline are relatively consistent across Canada. Taxes are why some provinces and cities pay a lot more to fill-up than others. However, some regions like Vancouver and Victoria have both high taxes and high pre-tax prices, resulting in exceptionally high pump prices.
- Each time Canadians fill their tank (64 litres) they pay \$28.61 in taxes, including \$2.12 of tax-on-tax.
- The average Canadian pays \$789 in gas tax each year.
- Carbon taxes on gas are meant to encourage drivers to emit less, by driving less or switching to a more fuel-efficient vehicles. However, gasoline is already heavily taxed. In Montreal, the tax on gasoline is equivalent to a \$230 per tonne carbon tax. The Canadian average tax rate is equivalent to a \$192 per tonne carbon tax.
- Gas prices across the border in the United States are lower than in Canada because of both lower pre-tax gas prices and lower taxes. Taxes in border states range from 14 cents to 23 cents per litre, in Canadian dollars. In Canada, taxes range from 30 cents to 51 cents.

Overview and Recommendations

Gas Tax Honesty Day highlights the hidden taxes Canadians pay every time they fill-up. Gas taxes include the sales taxes you see on your receipt, but also federal excise tax, provincial excise tax, and carbon taxes you don't see. In some cities, you also pay a hidden transit tax. In British Columbia, Alberta, Ontario and Quebec drivers also pay carbon taxes. With the federal government requiring carbon taxes across the country by the end of 2018, drivers in the rest of the country may soon be paying carbon taxes too.

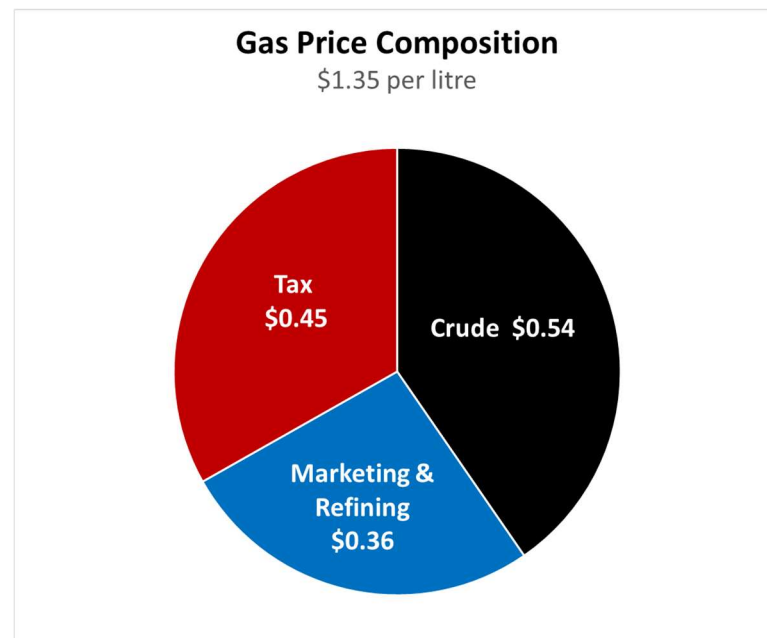
The federal government is requiring at least a \$10 per tonne tax by the end of 2018, going up to \$50 per tonne in 2022. That means a carbon tax on gas of 2 cents per litre in 2018 and 11 cents per litre in 2022. A secret [briefing document](#) from the federal government showed that the federal government thinks a \$300 per tonne carbon tax is needed by 2050 to reach its greenhouse gas emission reduction targets. That would mean a 68 cent per litre carbon tax on gas.

When the CTF launched its first Gas Tax Honesty Campaign in 1998, taxpayers were being kicked to the curb by governments overtaxing gas sales and under-spending on roads. Since then, enormous progress has been made, as governments have moved to close the gap.

All the gas and diesel price information in this report is from Kent Marketing Services Limited's [price information](#) for April 2018.

CTF Recommendations

- Carbon taxes on gasoline don't result in significantly reduced consumption or enough greenhouse gas emissions reductions to impact global climate change, and therefore should be rejected.
- The federal government should stop collecting federal excise tax. This would provide 10 cents per litre in savings at the pump and is appropriate since roadway infrastructure isn't a federal responsibility.
- Governments should treat gasoline taxes as a user fee. Provincial government should be legally required to spend all revenue collected through gasoline and diesel taxes on roadway related infrastructure and maintenance, or else reduce taxes.



Gas Price Ranking

Vancouver has the highest gas prices in the country at \$1.54 per litre (April 2018 average), 51 cents of that is tax. Victoria has the second highest pump prices at \$1.46 per litre. Gas in Vancouver and Victoria is more expensive than in the rest of British Columbia because of their transit taxes. The transit tax is 17 cents per litre in Vancouver and 5.5 cents per litre in Victoria.

Montreal has the next highest pump prices, and the highest tax at 55 cents per litre. It has 3 cents per litre transit tax.

Gas Price Ranking					
	Province/City	Pump Price	Pre-Tax Price	Tax Bill	Tax Portion
1	Vancouver	\$1.55	\$1.05	\$0.51	33%
2	Victoria	\$1.47	\$1.02	\$0.45	30%
3	Montreal	\$1.38	\$0.83	\$0.55	40%
5	Newfoundland	\$1.32	\$0.85	\$0.48	36%
4	Ontario	\$1.33	\$0.88	\$0.44	33%
6	Quebec with regular rate	\$1.32	\$0.81	\$0.51	39%
7	BC outside of Vancouver and Victoria	\$1.31	\$0.92	\$0.38	29%
8	Nova Scotia	\$1.25	\$0.83	\$0.42	33%
10	PEI	\$1.24	\$0.84	\$0.39	32%
11	New Brunswick	\$1.23	\$0.81	\$0.42	34%
9	Alberta	\$1.24	\$0.88	\$0.36	29%
12	Manitoba	\$1.21	\$0.91	\$0.30	25%
13	Saskatchewan	\$1.17	\$0.87	\$0.31	26%

*Dollars per litre

Gas Tax Ranking

Montreal has the highest gas taxes in the country with 55 cents per litre. It is followed closely by Quebec with the standard provincial taxes, but no transit tax.

Vancouver has the third highest taxes. Its pump price is much higher than in Quebec because of the higher pre-tax prices.

Gas Tax Ranking				
Province/City	Tax Bill	Pre-Tax Price	Pump Price	Tax Portion
1 Montreal	\$0.55	\$0.83	\$1.38	40%
2 Quebec with regular rate	\$0.51	\$0.81	\$1.32	39%
3 Vancouver	\$0.51	\$1.05	\$1.55	33%
4 Newfoundland	\$0.48	\$0.85	\$1.32	36%
5 Victoria	\$0.45	\$1.02	\$1.47	30%
6 Ontario	\$0.44	\$0.88	\$1.33	33%
7 Nova Scotia	\$0.42	\$0.83	\$1.25	33%
8 New Brunswick	\$0.42	\$0.81	\$1.23	34%
9 PEI	\$0.39	\$0.84	\$1.24	32%
10 BC outside of Vancouver and Victoria	\$0.38	\$0.92	\$1.31	29%
11 Alberta	\$0.36	\$0.88	\$1.24	29%
12 Saskatchewan	\$0.31	\$0.87	\$1.17	26%
13 Manitoba	\$0.30	\$0.91	\$1.21	25%

*Dollars per litre

Tax Changes Since Last Year

Newfoundland cut gas taxes significantly since last year when they were 33 cents per litre. The rate was lowered to 24.5 cents per litre on June 1, 2017 and then to 20.5 cents per litre on December 1, 2017. That tax reduction resulted in Newfoundland being the only province to have lower gas prices this year, than last year.

In Victoria, the transit tax increased from 3.5 cents per litre to 5.5 cents per litre on April 1, 2018. That is in addition to the increase in the carbon tax across British Columbia from 6.7 cents per litre to 7.8 cents per litre.

The Alberta carbon tax increased to 6.73 cents per litre from 4.49 cents per litre on January 1, 2018.

In Ontario and Quebec there has been a small increase because of slightly increased costs in the cap and trade market.

The remaining tax increases are because of increased sales tax as a result of higher pre-tax gas prices.

Changes Since Last year			
	Province/City	Pump Price	Tax Bill
1	Victoria	\$0.19	\$0.04
2	Alberta	\$0.19	\$0.03
5	Ontario	\$0.17	\$0.02
6	Vancouver	\$0.16	\$0.02
4	Montreal	\$0.15	\$0.02
7	BC outside of Vancouver and Victoria	\$0.16	\$0.02
8	PEI	\$0.13	\$0.02
9	Nova Scotia	\$0.13	\$0.02
3	Quebec with regular rate	\$0.15	\$0.02
10	New Brunswick	\$0.11	\$0.01
11	Manitoba	\$0.19	\$0.01
12	Saskatchewan	\$0.15	\$0.01
13	Newfoundland	-\$0.05	-\$0.13

*Dollars per litre

American Prices and Gas Taxes

Gas prices in the United States are lower than in Canada, because of both lower pre-tax gas prices and lower taxes. Taxes in border states range from 14 cents per litre to 23 cents per litre in Canadian dollars, while in Canada taxes range from 30 cents to 51 cents.

The taxes below are as reported by in the April State Gasoline Tax Reports produced by American Petroleum Institute (API). The pump prices are state averages from May 1, 2018 as reported by AAA. The sales tax for Michigan is adjusted from the API report to account for higher pump prices.

Border States Gasoline Prices and Taxes			
In Liters and Canadian Dollars			
State	Gas Price	Tax Per Litre	Percent Tax
Washington	\$0.95	\$0.16	17%
Idaho	\$0.92	\$0.14	15%
Montana	\$0.95	\$0.17	17%
North Dakota	\$0.99	\$0.21	21%
Minnesota	\$0.98	\$0.21	21%
Michigan	\$0.88	\$0.16	18%
New York	\$0.90	\$0.14	15%
Vermont	\$0.91	\$0.17	19%
New Hampshire	\$1.04	\$0.17	17%
Maine	\$1.11	\$0.23	21%

Carbon Taxes

The federal government says provinces need to have a carbon tax of at least \$10 a tonne by the end of 2018, or it will implement a federal carbon tax in the province. The minimum tax rises by \$10 per tonne each year until it reaches \$50 per tonne in 2022.

A \$50 per tonne carbon tax would be 11 cents per litre of gasoline. That’s bad enough, but a secret federal government briefing document said that to reach Canada’s climate target, the price would have to reach \$300 per tonne by 2050. That would mean an annual carbon tax on gasoline alone of almost \$1,200 for the average driver.

Federal Minimum Carbon Tax				
Year	Carbon Price per Tonne	Carbon Tax on Gasoline	Carbon Tax Per 64-L Fill-Up	Annual Carbon Tax on Gasoline
2018	\$10	\$0.02	\$1.45	\$40
2019	\$20	\$0.05	\$2.89	\$80
2020	\$30	\$0.07	\$4.34	\$120
2021	\$40	\$0.09	\$5.79	\$160
2022	\$50	\$0.11	\$7.24	\$200
2050	\$300	\$0.68	\$43.41	\$1,197

Four provinces have carbon taxes so far. British Columbia and Alberta have straight forward carbon taxes whereas Quebec and Ontario have cap-and-trade systems. Cap-and-trade systems are complex, but the result is that you pay more tax, especially at the gas pump.

Current Carbon Taxes		
Province	Per Tonne	Per Litre of Gas
British Columbia	\$35	\$0.0778
Alberta	\$30	\$0.0673
Ontario	\$18	\$0.0435
Quebec	\$18	\$0.0435
Federal Minimum	\$10	\$0.0233

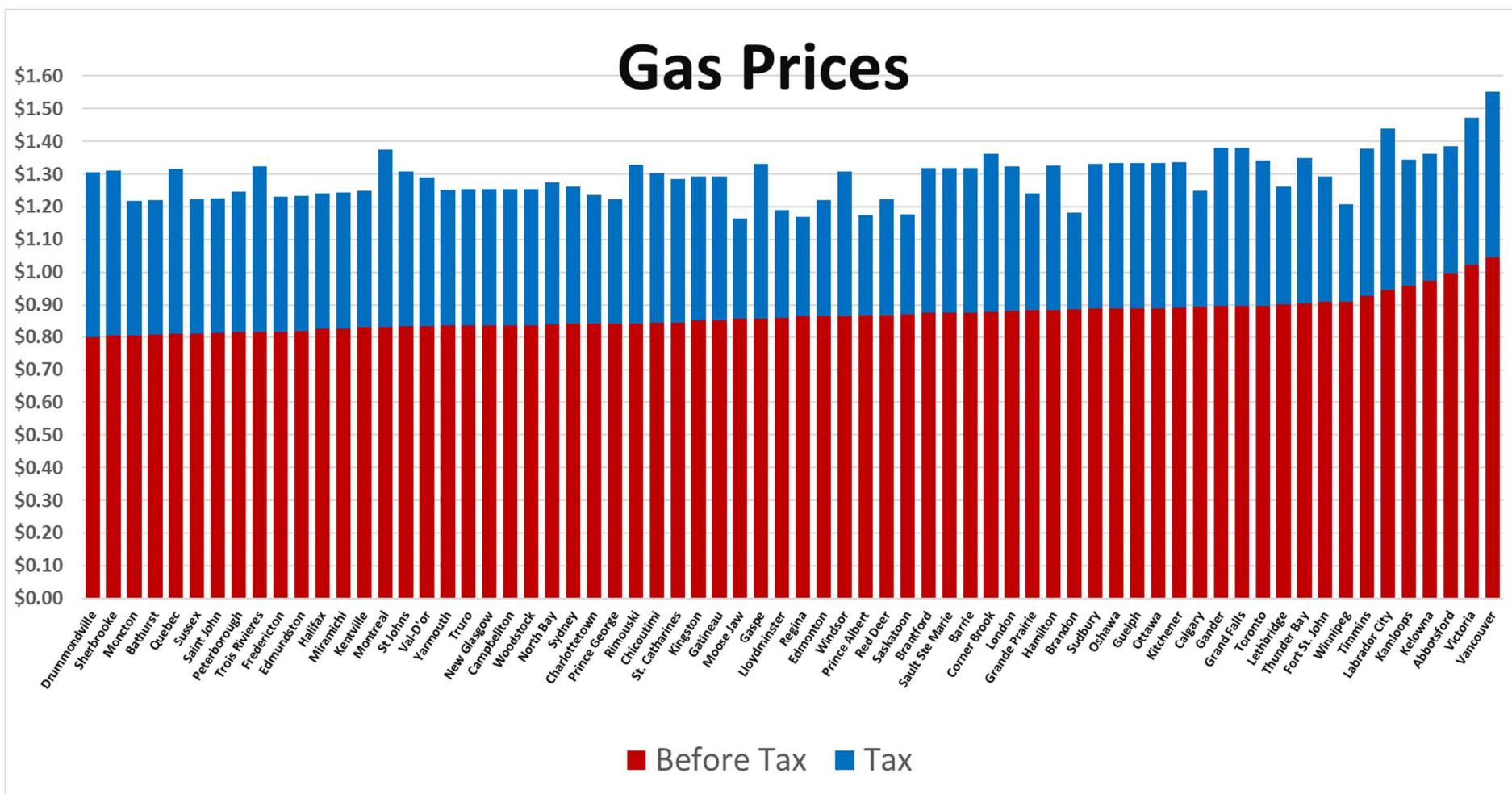
True Carbon Taxes

The idea behind putting carbon taxes on gas is that by taxing them it will encourage drivers to emit less, by driving less or switching to a more fuel-efficient car. However, gasoline is already heavily taxed, unlike some other sources of carbon emissions. In Montreal, there is already a tax on gasoline equivalent to a \$230 per tonne carbon tax. The Canadian average for this carbon tax equivalent is \$192 per tonne.

True Carbon Tax				
	Province/City	Tax Bill (\$/L)	Tax Per Tonne	Official Carbon Tax Per Tonne
1	Montreal	\$0.55	\$231	\$18
2	Vancouver	\$0.51	\$228	\$35
3	Quebec with regular rate	\$0.51	\$215	\$18
4	Newfoundland	\$0.48	\$205	\$0
5	Victoria	\$0.45	\$202	\$35
6	Ontario	\$0.44	\$188	\$18
7	Nova Scotia	\$0.42	\$180	\$0
8	New Brunswick	\$0.42	\$178	\$0
9	BC outside of Vancouver and Victoria	\$0.38	\$173	\$35
10	PEI	\$0.39	\$169	\$0
11	Alberta	\$0.36	\$158	\$30
12	Saskatchewan	\$0.31	\$131	\$0
13	Manitoba	\$0.30	\$128	\$0

Tax and Pump Price Relationship

Before tax the 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 have a lot to do with it. This is true for most of the country but in British Columbia pre-tax gas prices are considerably higher than in the rest of the country.



Among the 71 municipalities gas prices analyzed in this report, the before tax gas price ranges from 80 cents to 104 cents, a 24 cent difference. Once you include tax, the price range is 39 cents from \$1.55 in Vancouver to \$1.16 in Moose Jaw. The before tax price makes up some of the difference but gas taxes are 30 cents in Moose Jaw and 51 cents in Vancouver.

In Halifax and Montreal, the pre-tax price is 83 cents, but once you include tax the pump price is \$1.38 in Montreal and \$1.24 in Halifax. In Brandon and Hamilton, the pre-tax price is 88 cents, but with tax the pump price is \$1.33 in Hamilton and \$1.18 in Brandon.

Revenue

Total taxes paid on gas and diesel sales will be approximately \$24 billion this year. Provincial governments and transit authorities get most of that with those taxes being worth \$15.8 billion. Total federal taxes are \$8.3 billion.

Gas and Diesel Tax 2018 Revenue Estimates						
Province/City	Provincial Per Litre Taxes	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Tax-On-Tax	Total Tax
BC outside of Vancouver and Victoria	\$517,100,000	\$0	\$189,900,000	\$140,700,000	\$35,400,000	\$847,700,000
Vancouver	\$1,193,500,000	\$0	\$295,300,000	\$254,700,000	\$74,500,000	\$1,743,500,000
Victoria	\$148,000,000	\$0	\$44,600,000	\$36,600,000	\$9,600,000	\$229,200,000
Alberta	\$1,993,300,000	\$0	\$770,800,000	\$575,400,000	\$138,200,000	\$3,339,500,000
Saskatchewan	\$425,600,000	\$0	\$208,400,000	\$158,000,000	\$31,700,000	\$792,000,000
Manitoba	\$330,800,000	\$0	\$189,900,000	\$135,300,000	\$26,100,000	\$656,000,000
Ontario	\$3,900,300,000	\$1,958,300,000	\$1,719,700,000	\$1,258,900,000	\$730,600,000	\$8,837,200,000
Quebec outside of Montreal	\$1,274,700,000	\$667,600,000	\$479,900,000	\$350,700,000	\$262,700,000	\$2,772,900,000
Montreal	\$1,437,700,000	\$670,900,000	\$463,600,000	\$352,200,000	\$284,700,000	\$2,924,400,000
New Brunswick	\$257,800,000	\$169,300,000	\$126,300,000	\$88,600,000	\$57,600,000	\$642,000,000
PEI	\$37,100,000	\$29,200,000	\$23,000,000	\$15,300,000	\$9,000,000	\$104,600,000
Nova Scotia	\$235,500,000	\$171,300,000	\$129,100,000	\$89,700,000	\$54,700,000	\$625,600,000
Newfoundland	\$235,700,000	\$136,600,000	\$92,300,000	\$71,500,000	\$49,200,000	\$536,100,000
Canada	\$11,987,100,000	\$3,803,200,000	\$4,732,800,000	\$3,527,600,000	\$1,764,000,000	\$24,050,700,000

These are revenue estimates for 2018 from sales of fuel for road use. The provincial per litre taxes include the municipal transit taxes in Vancouver, Victoria and Montreal.

Eliminate the Federal Excise Tax

Eliminating the federal excise tax of 10 cents per litre on gasoline and 4 cents per litre on diesel would save Canadian drivers over \$5 billion, including \$500 million in tax-on-tax. Getting rid of the federal excise tax wouldn't eliminate all federal tax-on-tax, but it would stop the federal government applying sales tax on top of its own excise tax.

Gas and Diesel Excise Tax Cut				
Province/City	Federal Excise Tax	Federal Tax-On-Tax	Provincial Tax-On-Tax	Total
BC outside of Vancouver and Victoria	\$189,900,000	\$9,500,000	\$0	\$199,400,000
Vancouver	\$295,300,000	\$14,800,000	\$0	\$310,100,000
Victoria	\$44,600,000	\$2,200,000	\$0	\$46,800,000
Alberta	\$770,800,000	\$38,600,000	\$0	\$809,400,000
Saskatchewan	\$208,400,000	\$10,400,000	\$0	\$218,800,000
Manitoba	\$189,900,000	\$9,500,000	\$0	\$199,400,000
Ontario	\$1,719,700,000	\$86,000,000	\$137,600,000	\$1,943,300,000
Quebec outside of Montreal	\$479,900,000	\$24,000,000	\$47,800,000	\$551,700,000
Montreal	\$463,600,000	\$23,200,000	\$46,200,000	\$533,000,000
New Brunswick	\$126,300,000	\$6,300,000	\$12,600,000	\$145,200,000
PEI	\$23,000,000	\$1,200,000	\$2,300,000	\$26,500,000
Nova Scotia	\$129,100,000	\$6,500,000	\$12,900,000	\$148,500,000
Newfoundland	\$92,300,000	\$4,600,000	\$9,200,000	\$106,100,000
Canada	\$4,732,800,000	\$236,800,000	\$268,600,000	\$5,238,200,000

Tax-on-Tax

Every time you buy gasoline you are charged tax-on-tax. The government calculates the sales taxes after all the per-litre taxes are added. That means you pay taxes on all of the per litre taxes the government just added to the price. That costs the average Canadian driver an extra 3 cents per litre. In 2018, federal and provincial governments will collect almost \$1.8 billion in tax-on-tax on gasoline and diesel sales.

Gas and Diesel Tax-On-Tax Collected			
Province/City	Federal	Provincial	Total
BC outside of Vancouver and Victoria	\$35,400,000	\$0	\$35,400,000
Vancouver	\$74,500,000	\$0	\$74,500,000
Victoria	\$9,600,000	\$0	\$9,600,000
Alberta	\$138,200,000	\$0	\$138,200,000
Saskatchewan	\$31,700,000	\$0	\$31,700,000
Manitoba	\$26,100,000	\$0	\$26,100,000
Ontario	\$281,000,000	\$449,600,000	\$730,600,000
Quebec outside of Montreal	\$87,700,000	\$175,000,000	\$262,700,000
Montreal	\$95,100,000	\$189,600,000	\$284,700,000
New Brunswick	\$19,200,000	\$38,400,000	\$57,600,000
PEI	\$3,000,000	\$6,000,000	\$9,000,000
Nova Scotia	\$18,200,000	\$36,500,000	\$54,700,000
Newfoundland	\$16,400,000	\$32,800,000	\$49,200,000
Canada	\$836,100,000	\$927,900,000	\$1,764,000,000

Gas Tax-On-Tax Per Litre	
BC outside of Vancouver and Victoria	\$0.02
Vancouver	\$0.02
Victoria	\$0.02
Alberta	\$0.01
Saskatchewan	\$0.01
Manitoba	\$0.01
Ontario	\$0.04
Quebec outside of Montreal	\$0.05
Montreal	\$0.05
New Brunswick	\$0.04
PEI	\$0.03
Nova Scotia	\$0.04
Newfoundland	\$0.05
Canada	\$0.03

Gas Tax Complexity in Quebec

Gas taxes are complicated enough in other parts of the country with up to six different taxes charged every time you fill up. However, the system of regional reductions of the provincial excise tax, makes Quebec’s gas tax the most complicated.

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

The report uses the regular excise tax rate of 19.2 cents per litre for gas and 22 cents per litre for diesel for the per litre analysis. However, for estimates of the total taxes paid in Quebec outside of Montreal, a population weighted average of the excise taxes paid in nine municipalities was used.

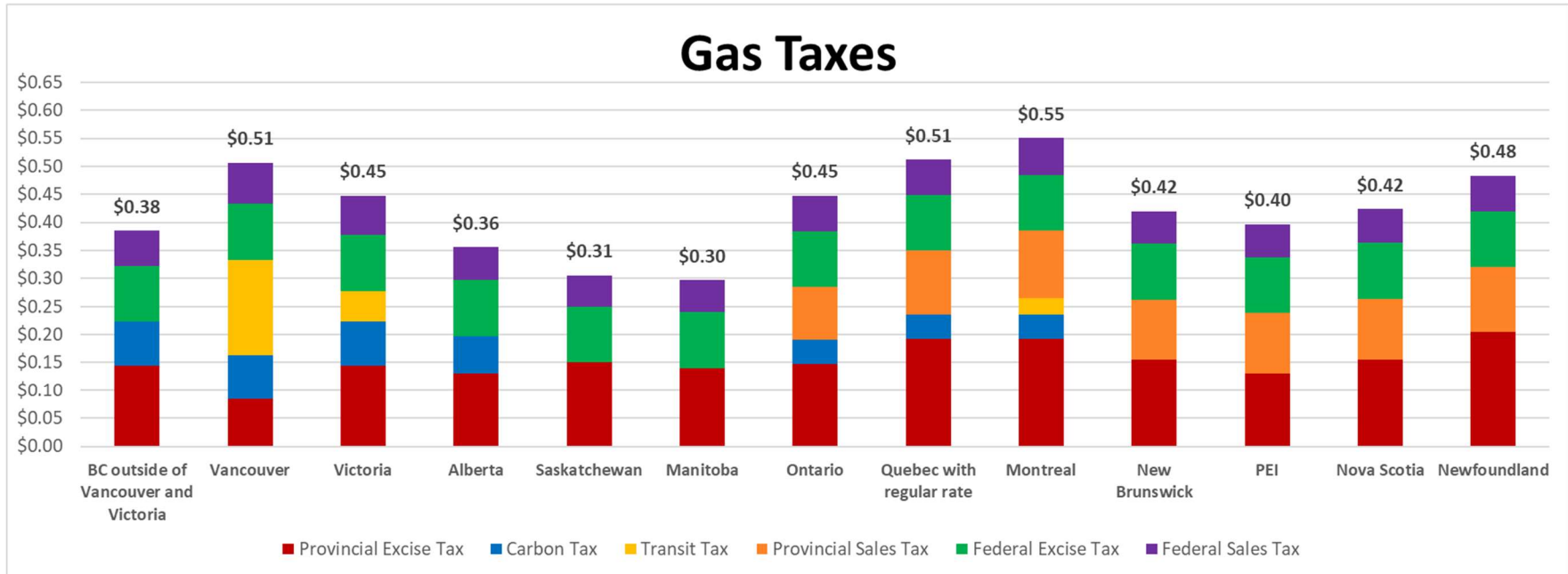
Simplified Details for Quebec's Fuel Excise Taxes					
	Regular	Peripheral Regions	Specific Regions	Bordering Ontario or New Brunswick	Bordering the US
Gasoline	\$0.1920	\$0.1455	\$0.1690	\$0.1120	\$0.0720
Diesel	\$0.2020	\$0.1638	\$0.1830	\$0.2020	\$0.2020

Tax Breakdown

Gasoline

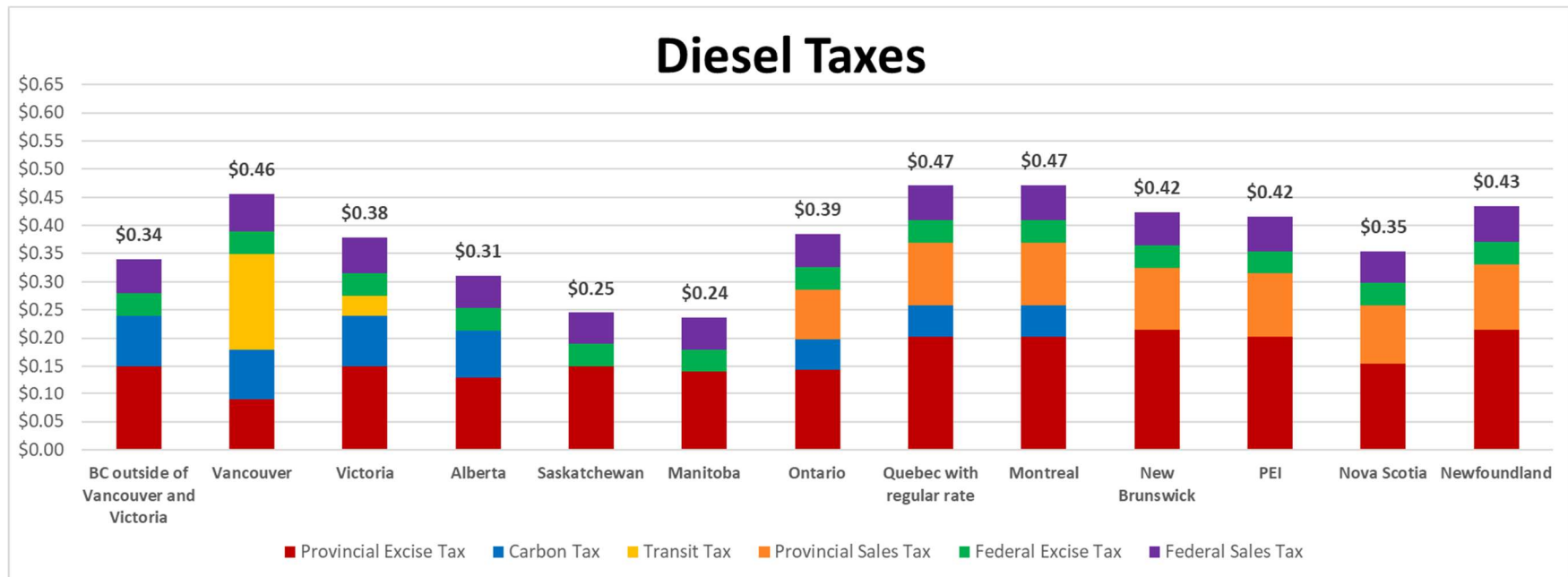
Taxes can account for up to 39.6% of the pump price. You won't see all the taxes on your receipt, but you may be paying up to six different taxes. This is the tax breakdown you won't see on your receipt.

Gasoline Tax Breakdown (\$/L)								
Province/City	Provincial Excise Tax	Carbon Tax	Transit Tax	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Total Tax	Tax-On-Tax
BC outside of Vancouver and Victoria	\$0.145	\$0.078	\$0.000	\$0.00	\$0.10	\$0.06	\$0.38	\$0.02
Vancouver	\$0.085	\$0.078	\$0.170	\$0.00	\$0.10	\$0.07	\$0.51	\$0.02
Victoria	\$0.145	\$0.078	\$0.055	\$0.00	\$0.10	\$0.07	\$0.45	\$0.02
Alberta	\$0.130	\$0.067	\$0.000	\$0.00	\$0.10	\$0.06	\$0.36	\$0.01
Saskatchewan	\$0.150	\$0.000	\$0.000	\$0.00	\$0.10	\$0.06	\$0.31	\$0.01
Manitoba	\$0.140	\$0.000	\$0.000	\$0.00	\$0.10	\$0.06	\$0.30	\$0.01
Ontario	\$0.147	\$0.044	\$0.000	\$0.09	\$0.10	\$0.06	\$0.45	\$0.04
Quebec with regular rate	\$0.192	\$0.044	\$0.000	\$0.11	\$0.10	\$0.06	\$0.51	\$0.05
Montreal	\$0.192	\$0.044	\$0.030	\$0.12	\$0.10	\$0.07	\$0.55	\$0.05
New Brunswick	\$0.155	\$0.000	\$0.000	\$0.11	\$0.10	\$0.06	\$0.42	\$0.04
PEI	\$0.131	\$0.000	\$0.000	\$0.11	\$0.10	\$0.06	\$0.40	\$0.03
Nova Scotia	\$0.155	\$0.000	\$0.000	\$0.11	\$0.10	\$0.06	\$0.42	\$0.04
Newfoundland	\$0.205	\$0.000	\$0.000	\$0.12	\$0.10	\$0.06	\$0.48	\$0.05
Canada	\$0.149	\$0.044	\$0.014	\$0.07	\$0.10	\$0.06	\$0.44	\$0.03



Diesel

Diesel Tax Breakdown (\$/L)								
Province/City	Provincial Excise Tax	Carbon Tax	Transit Tax	Provincial Sales Tax	Federal Excise Tax	Federal Sales Tax	Total Tax	Tax-On-Tax
BC outside of Vancouver and Victoria	\$0.150	\$0.090	\$0.000	\$0.00	\$0.04	\$0.06	\$0.34	\$0.01
Vancouver	\$0.090	\$0.090	\$0.170	\$0.00	\$0.04	\$0.07	\$0.46	\$0.02
Victoria	\$0.150	\$0.090	\$0.035	\$0.00	\$0.04	\$0.06	\$0.38	\$0.02
Alberta	\$0.130	\$0.083	\$0.000	\$0.00	\$0.04	\$0.06	\$0.31	\$0.01
Saskatchewan	\$0.150	\$0.000	\$0.000	\$0.00	\$0.04	\$0.06	\$0.25	\$0.01
Manitoba	\$0.140	\$0.000	\$0.000	\$0.00	\$0.04	\$0.06	\$0.24	\$0.01
Ontario	\$0.143	\$0.055	\$0.000	\$0.09	\$0.04	\$0.06	\$0.39	\$0.03
Quebec with regular rate	\$0.202	\$0.055	\$0.000	\$0.11	\$0.04	\$0.06	\$0.47	\$0.04
Montreal	\$0.202	\$0.055	\$0.000	\$0.11	\$0.04	\$0.06	\$0.47	\$0.04
New Brunswick	\$0.215	\$0.000	\$0.000	\$0.11	\$0.04	\$0.06	\$0.42	\$0.04
PEI	\$0.202	\$0.000	\$0.000	\$0.11	\$0.04	\$0.06	\$0.42	\$0.04
Nova Scotia	\$0.154	\$0.000	\$0.000	\$0.10	\$0.04	\$0.06	\$0.35	\$0.03
Newfoundland	\$0.215	\$0.000	\$0.000	\$0.12	\$0.04	\$0.06	\$0.43	\$0.04
Canada	\$0.153	\$0.055	\$0.011	\$0.07	\$0.04	\$0.06	\$0.39	\$0.03



Tax per Fill-Up

No one buys just one litre of gas. The average tax for a 64 litre fill-up in Canada is almost \$28.61, including \$2.12 in tax-on-tax.

Tax on a 64 Litre Fill-Up						
Province/City	Before Tax	Provincial Taxes	Federal Taxes	Tax-on-Tax	Total Tax	Total
BC outside of Vancouver and Victoria	\$58.94	\$14.24	\$10.38	\$1.03	\$24.62	\$83.55
Vancouver	\$66.88	\$21.32	\$11.13	\$1.38	\$32.45	\$99.33
Victoria	\$65.54	\$17.79	\$10.89	\$1.21	\$28.67	\$94.21
Alberta	\$56.37	\$12.60	\$10.17	\$0.95	\$22.77	\$79.14
Saskatchewan	\$55.57	\$9.58	\$9.98	\$0.80	\$19.56	\$75.12
Manitoba	\$58.11	\$8.99	\$10.07	\$0.77	\$19.06	\$77.17
Ontario	\$56.58	\$17.91	\$10.44	\$2.42	\$28.36	\$84.94
Quebec with regular rate	\$51.69	\$22.06	\$10.41	\$3.22	\$32.47	\$84.16
Montreal	\$53.15	\$24.32	\$10.59	\$3.50	\$34.91	\$88.06
New Brunswick	\$52.06	\$16.43	\$10.14	\$2.45	\$26.57	\$78.63
PEI	\$53.89	\$14.99	\$10.16	\$2.22	\$25.15	\$79.04
Nova Scotia	\$53.43	\$16.56	\$10.22	\$2.45	\$26.78	\$80.21
Newfoundland	\$54.09	\$20.10	\$10.43	\$2.93	\$30.53	\$84.61
Canada	\$57.60	\$18.10	\$10.51	\$2.12	\$28.61	\$86.21

Annual Gas Tax

Canada is a big country and we have to drive to get around. According to the Canadian Vehicle Use Study from Transport Canada the average vehicle owner buys 1,765 litres of fuel a year to drive 15,616km in a year. That means paying \$789 in gas taxes, with over \$58 of that being tax-on-tax. If you drive further or drive a pickup truck you will be paying significantly more. Which province and city you live in can also make a big difference. In Manitoba, it means paying \$525 in tax while in Montreal it means paying \$971.

Annual Gas Taxes Per Vehicle						
Province/City	Before Tax	Provincial Taxes	Federal Taxes	Tax-on-Tax	Total Tax	Total
BC outside of Vancouver and Victoria	\$1,625.40	\$393.24	\$286.23	\$28.49	\$679.47	\$2,304.28
Vancouver	\$1,844.43	\$587.39	\$306.94	\$38.19	\$894.33	\$2,739.28
Victoria	\$1,807.36	\$490.32	\$300.22	\$33.34	\$790.54	\$2,598.08
Alberta	\$1,554.71	\$348.23	\$280.43	\$26.24	\$628.67	\$2,182.56
Saskatchewan	\$1,532.41	\$264.75	\$275.16	\$22.06	\$539.91	\$2,071.80
Manitoba	\$1,602.47	\$247.10	\$277.84	\$21.18	\$524.94	\$2,128.13
Ontario	\$1,560.42	\$502.15	\$288.04	\$66.66	\$790.20	\$2,342.43
Quebec with regular rate	\$1,425.64	\$617.00	\$287.03	\$88.69	\$904.03	\$2,321.05
Montreal	\$1,465.77	\$679.24	\$292.15	\$96.61	\$971.39	\$2,428.64
New Brunswick	\$1,435.71	\$462.15	\$279.76	\$67.51	\$741.92	\$2,168.53
PEI	\$1,486.13	\$420.60	\$280.30	\$61.16	\$700.90	\$2,179.78
Nova Scotia	\$1,473.39	\$465.92	\$281.83	\$67.51	\$747.75	\$2,212.00
Newfoundland	\$1,491.63	\$564.82	\$287.62	\$80.75	\$852.44	\$2,333.51
Canada	\$1,588.53	\$499.21	\$289.71	\$58.42	\$788.92	\$2,377.46

Provincial Summaries

BC outside of Vancouver and Victoria Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Carbon Tax	Transit Tax	Pump Price	Percent Tax
2018	\$0.48	\$0.44	\$0.92	\$0.38	\$0.06	\$0.10	\$0.00	\$0.145	\$0.078	\$0.000	\$1.31	29%
2017	\$0.40	\$0.37	\$0.77	\$0.37	\$0.05	\$0.10	\$0.00	\$0.145	\$0.067	\$0.000	\$1.13	32%
2016	\$0.27	\$0.41	\$0.68	\$0.36	\$0.05	\$0.10	\$0.00	\$0.145	\$0.067	\$0.000	\$1.04	35%
2015	\$0.29	\$0.46	\$0.75	\$0.36	\$0.05	\$0.10	\$0.00	\$0.145	\$0.067	\$0.000	\$1.11	33%
2014	\$0.51	\$0.38	\$0.90	\$0.37	\$0.06	\$0.10	\$0.00	\$0.145	\$0.067	\$0.000	\$1.27	29%
2013	\$0.59	\$0.31	\$0.90	\$0.37	\$0.06	\$0.10	\$0.00	\$0.145	\$0.067	\$0.000	\$1.27	29%
2012	\$0.54	\$0.35	\$0.89	\$0.37	\$0.06	\$0.10	\$0.00	\$0.145	\$0.067	\$0.000	\$1.25	29%
2011	\$0.60	\$0.28	\$0.88	\$0.35	\$0.06	\$0.10	\$0.00	\$0.145	\$0.050	\$0.000	\$1.23	29%
2010	\$0.49	\$0.24	\$0.72	\$0.33	\$0.05	\$0.10	\$0.00	\$0.145	\$0.039	\$0.000	\$1.06	32%
2009	\$0.42	\$0.26	\$0.68	\$0.32	\$0.05	\$0.10	\$0.00	\$0.145	\$0.029	\$0.000	\$1.00	32%
2008	\$0.65	\$0.25	\$0.89	\$0.31	\$0.06	\$0.10	\$0.00	\$0.145	\$0.012	\$0.000	\$1.20	26%

Vancouver Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Carbon Tax	Transit Tax	Pump Price	Percent Tax
2018	\$0.48	\$0.56	\$1.05	\$0.51	\$0.07	\$0.10	\$0.00	\$0.085	\$0.078	\$0.170	\$1.55	33%
2017	\$0.40	\$0.47	\$0.86	\$0.49	\$0.06	\$0.10	\$0.00	\$0.085	\$0.067	\$0.170	\$1.35	36%
2016	\$0.27	\$0.44	\$0.71	\$0.48	\$0.06	\$0.10	\$0.00	\$0.085	\$0.067	\$0.170	\$1.19	40%
2015	\$0.29	\$0.48	\$0.76	\$0.48	\$0.06	\$0.10	\$0.00	\$0.085	\$0.067	\$0.170	\$1.24	39%
2014	\$0.51	\$0.38	\$0.89	\$0.49	\$0.07	\$0.10	\$0.00	\$0.085	\$0.067	\$0.170	\$1.38	35%
2013	\$0.59	\$0.30	\$0.89	\$0.49	\$0.07	\$0.10	\$0.00	\$0.085	\$0.067	\$0.170	\$1.38	35%
2012	\$0.54	\$0.33	\$0.88	\$0.48	\$0.06	\$0.10	\$0.00	\$0.085	\$0.067	\$0.165	\$1.35	35%
2011	\$0.60	\$0.27	\$0.87	\$0.45	\$0.06	\$0.10	\$0.00	\$0.085	\$0.050	\$0.150	\$1.32	34%
2010	\$0.49	\$0.23	\$0.72	\$0.43	\$0.05	\$0.10	\$0.00	\$0.085	\$0.039	\$0.150	\$1.15	37%
2009	\$0.42	\$0.24	\$0.65	\$0.38	\$0.05	\$0.10	\$0.00	\$0.085	\$0.029	\$0.120	\$1.03	37%
2008	\$0.65	\$0.19	\$0.83	\$0.37	\$0.06	\$0.10	\$0.00	\$0.085	\$0.012	\$0.120	\$1.21	31%

Victoria Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Carbon Tax	Transit Tax	Pump Price	Percent Tax
2018	\$0.48	\$0.54	\$1.02	\$0.45	\$0.07	\$0.10	\$0.00	\$0.145	\$0.078	\$0.055	\$1.47	30%
2017	\$0.40	\$0.46	\$0.86	\$0.41	\$0.06	\$0.10	\$0.00	\$0.145	\$0.067	\$0.035	\$1.26	32%
2016	\$0.27	\$0.44	\$0.71	\$0.40	\$0.05	\$0.10	\$0.00	\$0.145	\$0.067	\$0.035	\$1.11	36%
2015	\$0.29	\$0.48	\$0.76	\$0.40	\$0.06	\$0.10	\$0.00	\$0.145	\$0.067	\$0.035	\$1.16	35%
2014	\$0.51	\$0.34	\$0.86	\$0.41	\$0.06	\$0.10	\$0.00	\$0.145	\$0.067	\$0.035	\$1.26	32%
2013	\$0.59	\$0.27	\$0.86	\$0.41	\$0.06	\$0.10	\$0.00	\$0.145	\$0.067	\$0.035	\$1.27	32%
2012	\$0.54	\$0.29	\$0.83	\$0.40	\$0.06	\$0.10	\$0.00	\$0.145	\$0.067	\$0.035	\$1.23	33%
2011	\$0.60	\$0.25	\$0.85	\$0.39	\$0.06	\$0.10	\$0.00	\$0.145	\$0.050	\$0.035	\$1.24	31%
2010	\$0.49	\$0.23	\$0.72	\$0.37	\$0.05	\$0.10	\$0.00	\$0.145	\$0.039	\$0.035	\$1.09	34%
2009	\$0.42	\$0.24	\$0.66	\$0.36	\$0.05	\$0.10	\$0.00	\$0.145	\$0.029	\$0.035	\$1.02	35%
2008	\$0.65	\$0.23	\$0.88	\$0.35	\$0.06	\$0.10	\$0.00	\$0.145	\$0.012	\$0.033	\$1.22	28%

Alberta Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Carbon Tax	Pump Price	Percent Tax
2018	\$0.48	\$0.40	\$0.88	\$0.36	\$0.06	\$0.10	\$0.00	\$0.13	\$0.067	\$1.24	29%
2017	\$0.40	\$0.29	\$0.68	\$0.32	\$0.05	\$0.10	\$0.00	\$0.13	\$0.045	\$1.00	32%
2016	\$0.27	\$0.35	\$0.62	\$0.27	\$0.04	\$0.10	\$0.00	\$0.13	\$0.000	\$0.89	31%
2015	\$0.29	\$0.41	\$0.70	\$0.27	\$0.05	\$0.10	\$0.00	\$0.12	\$0.000	\$0.96	28%
2014	\$0.51	\$0.37	\$0.89	\$0.24	\$0.05	\$0.10	\$0.00	\$0.09	\$0.000	\$1.13	22%
2013	\$0.59	\$0.29	\$0.87	\$0.24	\$0.05	\$0.10	\$0.00	\$0.09	\$0.000	\$1.12	22%
2012	\$0.54	\$0.32	\$0.86	\$0.24	\$0.05	\$0.10	\$0.00	\$0.09	\$0.000	\$1.11	22%
2011	\$0.60	\$0.25	\$0.85	\$0.24	\$0.05	\$0.10	\$0.00	\$0.09	\$0.000	\$1.09	22%
2010	\$0.49	\$0.20	\$0.69	\$0.23	\$0.04	\$0.10	\$0.00	\$0.09	\$0.000	\$0.92	25%
2009	\$0.42	\$0.22	\$0.64	\$0.23	\$0.04	\$0.10	\$0.00	\$0.09	\$0.000	\$0.87	27%
2008	\$0.65	\$0.21	\$0.86	\$0.24	\$0.05	\$0.10	\$0.00	\$0.09	\$0.000	\$1.10	22%

Manitoba Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax
2018	\$0.48	\$0.43	\$0.91	\$0.30	\$0.06	\$0.10	\$0.00	\$0.140	\$1.21	25%
2017	\$0.40	\$0.30	\$0.69	\$0.29	\$0.05	\$0.10	\$0.00	\$0.140	\$0.98	29%
2016	\$0.27	\$0.37	\$0.64	\$0.28	\$0.04	\$0.10	\$0.00	\$0.140	\$0.93	31%
2015	\$0.29	\$0.40	\$0.69	\$0.29	\$0.05	\$0.10	\$0.00	\$0.140	\$0.97	29%
2014	\$0.51	\$0.37	\$0.88	\$0.30	\$0.06	\$0.10	\$0.00	\$0.140	\$1.18	25%
2013	\$0.59	\$0.32	\$0.91	\$0.30	\$0.06	\$0.10	\$0.00	\$0.140	\$1.21	25%
2012	\$0.54	\$0.35	\$0.89	\$0.29	\$0.06	\$0.10	\$0.00	\$0.132	\$1.18	24%
2011	\$0.60	\$0.27	\$0.87	\$0.27	\$0.05	\$0.10	\$0.00	\$0.115	\$1.14	24%
2010	\$0.49	\$0.22	\$0.71	\$0.26	\$0.05	\$0.10	\$0.00	\$0.115	\$0.97	27%
2009	\$0.42	\$0.26	\$0.68	\$0.26	\$0.04	\$0.10	\$0.00	\$0.115	\$0.93	28%
2008	\$0.65	\$0.23	\$0.88	\$0.27	\$0.05	\$0.10	\$0.00	\$0.115	\$1.15	24%

Ontario Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Cap And Trade	Pump Price	Percent Tax
2018	\$0.50	\$0.39	\$0.88	\$0.44	\$0.06	\$0.10	\$0.09	\$0.147	\$0.044	\$1.33	33%
2017	\$0.41	\$0.29	\$0.70	\$0.42	\$0.05	\$0.10	\$0.08	\$0.147	\$0.044	\$1.12	37%
2016	\$0.34	\$0.30	\$0.63	\$0.36	\$0.04	\$0.10	\$0.07	\$0.147	\$0.000	\$0.99	36%
2015	\$0.35	\$0.33	\$0.68	\$0.37	\$0.05	\$0.10	\$0.07	\$0.147	\$0.000	\$1.05	35%
2014	\$0.59	\$0.29	\$0.88	\$0.39	\$0.06	\$0.10	\$0.09	\$0.147	\$0.000	\$1.27	31%
2013	\$0.59	\$0.29	\$0.88	\$0.39	\$0.06	\$0.10	\$0.09	\$0.147	\$0.000	\$1.27	31%
2012	\$0.54	\$0.33	\$0.87	\$0.39	\$0.06	\$0.10	\$0.09	\$0.147	\$0.000	\$1.26	31%
2011	\$0.60	\$0.25	\$0.85	\$0.39	\$0.05	\$0.10	\$0.09	\$0.147	\$0.000	\$1.24	32%
2010	\$0.49	\$0.19	\$0.68	\$0.33	\$0.05	\$0.10	\$0.04	\$0.147	\$0.000	\$1.01	33%
2009	\$0.42	\$0.20	\$0.62	\$0.29	\$0.04	\$0.10	\$0.00	\$0.147	\$0.000	\$0.91	32%
2008	\$0.65	\$0.16	\$0.80	\$0.30	\$0.05	\$0.10	\$0.00	\$0.147	\$0.000	\$1.10	27%

Montreal Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Cap And Trade	Transit Tax	Pump Price	Percent Tax
2018	\$0.60	\$0.23	\$0.83	\$0.55	\$0.06	\$0.10	\$0.12	\$0.192	\$0.044	\$0.030	\$1.38	40%
2017	\$0.47	\$0.20	\$0.67	\$0.52	\$0.05	\$0.10	\$0.10	\$0.192	\$0.043	\$0.030	\$1.19	44%
2016	\$0.40	\$0.18	\$0.58	\$0.50	\$0.05	\$0.10	\$0.09	\$0.192	\$0.041	\$0.030	\$1.08	47%
2015	\$0.45	\$0.19	\$0.64	\$0.51	\$0.05	\$0.10	\$0.10	\$0.192	\$0.040	\$0.030	\$1.16	44%
2014	\$0.71	\$0.13	\$0.84	\$0.53	\$0.06	\$0.10	\$0.12	\$0.192	\$0.032	\$0.030	\$1.38	39%
2013	\$0.72	\$0.16	\$0.88	\$0.50	\$0.06	\$0.10	\$0.12	\$0.190	\$0.000	\$0.030	\$1.38	36%
2012	\$0.72	\$0.16	\$0.88	\$0.49	\$0.06	\$0.10	\$0.12	\$0.180	\$0.000	\$0.030	\$1.37	36%
2011	\$0.63	\$0.22	\$0.85	\$0.46	\$0.06	\$0.10	\$0.10	\$0.170	\$0.000	\$0.030	\$1.31	35%
2010	\$0.49	\$0.19	\$0.68	\$0.41	\$0.05	\$0.10	\$0.08	\$0.160	\$0.000	\$0.030	\$1.08	38%
2009	\$0.42	\$0.19	\$0.60	\$0.38	\$0.04	\$0.10	\$0.07	\$0.152	\$0.000	\$0.015	\$0.98	39%
2008	\$0.65	\$0.14	\$0.78	\$0.40	\$0.05	\$0.10	\$0.08	\$0.152	\$0.000	\$0.015	\$1.18	34%

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

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Cap And Trade	Pump Price	Percent Tax
2018	\$0.60	\$0.20	\$0.81	\$0.51	\$0.06	\$0.10	\$0.11	\$0.192	\$0.044	\$1.32	39%
2017	\$0.47	\$0.17	\$0.65	\$0.48	\$0.05	\$0.10	\$0.10	\$0.192	\$0.043	\$1.13	43%
2016	\$0.40	\$0.17	\$0.56	\$0.47	\$0.04	\$0.10	\$0.09	\$0.192	\$0.041	\$1.03	45%
2015	\$0.45	\$0.18	\$0.63	\$0.48	\$0.05	\$0.10	\$0.10	\$0.192	\$0.040	\$1.10	43%
2014	\$0.71	\$0.12	\$0.84	\$0.50	\$0.06	\$0.10	\$0.12	\$0.192	\$0.032	\$1.33	37%
2013	\$0.72	\$0.16	\$0.88	\$0.47	\$0.06	\$0.10	\$0.12	\$0.190	\$0.000	\$1.35	35%
2012	\$0.72	\$0.17	\$0.89	\$0.45	\$0.06	\$0.10	\$0.12	\$0.180	\$0.000	\$1.34	34%
2011	\$0.63	\$0.22	\$0.85	\$0.43	\$0.06	\$0.10	\$0.10	\$0.170	\$0.000	\$1.27	33%
2010	\$0.49	\$0.19	\$0.67	\$0.38	\$0.05	\$0.10	\$0.07	\$0.160	\$0.000	\$1.05	36%
2009	\$0.42	\$0.19	\$0.60	\$0.36	\$0.04	\$0.10	\$0.07	\$0.152	\$0.000	\$0.96	38%
2008	\$0.65	\$0.16	\$0.81	\$0.39	\$0.05	\$0.10	\$0.08	\$0.152	\$0.000	\$1.20	32%

New Brunswick Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax
2018	\$0.60	\$0.21	\$0.81	\$0.42	\$0.05	\$0.10	\$0.11	\$0.155	\$1.23	34%
2017	\$0.47	\$0.22	\$0.69	\$0.40	\$0.05	\$0.10	\$0.09	\$0.155	\$1.09	36%
2016	\$0.40	\$0.22	\$0.61	\$0.38	\$0.04	\$0.10	\$0.08	\$0.155	\$0.99	38%
2015	\$0.45	\$0.23	\$0.68	\$0.37	\$0.05	\$0.10	\$0.07	\$0.150	\$1.05	35%
2014	\$0.71	\$0.18	\$0.90	\$0.38	\$0.06	\$0.10	\$0.09	\$0.136	\$1.28	30%
2013	\$0.72	\$0.17	\$0.89	\$0.38	\$0.06	\$0.10	\$0.09	\$0.136	\$1.27	30%
2012	\$0.72	\$0.18	\$0.90	\$0.38	\$0.06	\$0.10	\$0.09	\$0.136	\$1.28	30%
2011	\$0.63	\$0.22	\$0.85	\$0.37	\$0.05	\$0.10	\$0.09	\$0.129	\$1.22	30%
2010	\$0.49	\$0.20	\$0.68	\$0.32	\$0.04	\$0.10	\$0.07	\$0.107	\$1.01	32%
2009	\$0.42	\$0.19	\$0.61	\$0.31	\$0.04	\$0.10	\$0.07	\$0.107	\$0.92	34%
2008	\$0.65	\$0.16	\$0.81	\$0.34	\$0.05	\$0.10	\$0.08	\$0.107	\$1.15	30%

PEI Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax
2018	\$0.60	\$0.24	\$0.84	\$0.39	\$0.05	\$0.10	\$0.11	\$0.131	\$1.24	32%
2017	\$0.47	\$0.24	\$0.72	\$0.37	\$0.05	\$0.10	\$0.09	\$0.131	\$1.09	34%
2016	\$0.40	\$0.24	\$0.64	\$0.35	\$0.04	\$0.10	\$0.08	\$0.131	\$0.99	36%
2015	\$0.45	\$0.25	\$0.70	\$0.36	\$0.05	\$0.10	\$0.08	\$0.131	\$1.06	34%
2014	\$0.71	\$0.21	\$0.92	\$0.39	\$0.06	\$0.10	\$0.10	\$0.131	\$1.31	30%
2013	\$0.72	\$0.20	\$0.92	\$0.37	\$0.06	\$0.10	\$0.08	\$0.138	\$1.29	29%
2012	\$0.72	\$0.20	\$0.92	\$0.32	\$0.06	\$0.10	\$0.00	\$0.158	\$1.24	26%
2011	\$0.63	\$0.25	\$0.87	\$0.31	\$0.06	\$0.10	\$0.00	\$0.158	\$1.19	26%
2010	\$0.49	\$0.22	\$0.71	\$0.31	\$0.05	\$0.10	\$0.00	\$0.158	\$1.01	30%
2009	\$0.42	\$0.22	\$0.64	\$0.30	\$0.04	\$0.10	\$0.00	\$0.152	\$0.93	32%
2008	\$0.65	\$0.19	\$0.84	\$0.31	\$0.05	\$0.10	\$0.00	\$0.156	\$1.15	27%

Nova Scotia Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax
2018	\$0.60	\$0.23	\$0.83	\$0.42	\$0.05	\$0.10	\$0.11	\$0.155	\$1.25	33%
2017	\$0.47	\$0.22	\$0.70	\$0.40	\$0.05	\$0.10	\$0.10	\$0.155	\$1.10	36%
2016	\$0.40	\$0.22	\$0.62	\$0.39	\$0.04	\$0.10	\$0.09	\$0.155	\$1.00	38%
2015	\$0.45	\$0.23	\$0.68	\$0.39	\$0.05	\$0.10	\$0.09	\$0.155	\$1.07	37%
2014	\$0.71	\$0.18	\$0.90	\$0.43	\$0.06	\$0.10	\$0.12	\$0.155	\$1.32	32%
2013	\$0.72	\$0.18	\$0.90	\$0.43	\$0.06	\$0.10	\$0.12	\$0.155	\$1.32	32%
2012	\$0.72	\$0.18	\$0.90	\$0.43	\$0.06	\$0.10	\$0.12	\$0.155	\$1.33	32%
2011	\$0.63	\$0.22	\$0.85	\$0.42	\$0.06	\$0.10	\$0.11	\$0.155	\$1.27	33%
2010	\$0.49	\$0.20	\$0.68	\$0.39	\$0.05	\$0.10	\$0.09	\$0.155	\$1.07	36%
2009	\$0.42	\$0.19	\$0.61	\$0.37	\$0.04	\$0.10	\$0.07	\$0.155	\$0.97	38%
2008	\$0.65	\$0.15	\$0.80	\$0.39	\$0.05	\$0.10	\$0.08	\$0.155	\$1.19	33%

Newfoundland Gasoline Tax Breakdown (\$/L)

Year	Crude	Refining and Marketing	Price Before Tax	Total Tax	Federal Sales Tax	Federal Excise Tax	Provincial Sales Tax	Provincial Excise	Pump Price	Percent Tax
2018	\$0.60	\$0.24	\$0.85	\$0.48	\$0.06	\$0.10	\$0.12	\$0.205	\$1.32	36%
2017	\$0.47	\$0.25	\$0.72	\$0.54	\$0.05	\$0.10	\$0.11	\$0.277	\$1.26	43%
2016	\$0.40	\$0.26	\$0.65	\$0.50	\$0.05	\$0.10	\$0.09	\$0.261	\$1.16	44%
2015	\$0.45	\$0.26	\$0.71	\$0.39	\$0.05	\$0.10	\$0.08	\$0.165	\$1.11	35%
2014	\$0.71	\$0.19	\$0.91	\$0.42	\$0.06	\$0.10	\$0.09	\$0.165	\$1.32	32%
2013	\$0.72	\$0.17	\$0.89	\$0.42	\$0.06	\$0.10	\$0.09	\$0.165	\$1.31	32%
2012	\$0.72	\$0.20	\$0.91	\$0.42	\$0.06	\$0.10	\$0.09	\$0.165	\$1.33	31%
2011	\$0.63	\$0.26	\$0.88	\$0.41	\$0.06	\$0.10	\$0.09	\$0.165	\$1.29	32%
2010	\$0.49	\$0.23	\$0.72	\$0.39	\$0.05	\$0.10	\$0.08	\$0.165	\$1.11	35%
2009	\$0.42	\$0.23	\$0.64	\$0.38	\$0.05	\$0.10	\$0.07	\$0.165	\$1.03	37%
2008	\$0.65	\$0.19	\$0.83	\$0.41	\$0.05	\$0.10	\$0.09	\$0.165	\$1.24	33%

Research Notes

- All refining and marketing costs, pump prices and pre-tax prices are based Kent Marketing Services Limited's data for April 2018. <http://charting.kentgrouppltd.com/>
- Average prices and taxes are population weighted averages using *Statistics Canada* CANSIM table 051-0062 Estimates of population by census division.
- Fuel use Statistics are from *Statistics Canada* CANSIM table 405-0002.
- American tax rates are from the [April State Gasoline Tax Reports](#) produced by American Petroleum Institute (API). American pump prices are from May 1, 2018 as reported by [AAA](#).
- Canadian and provincial figures are based on a fuel sales weighted average.