

Canadian
Taxpayers
FEDERATION

Are we there *yet?*

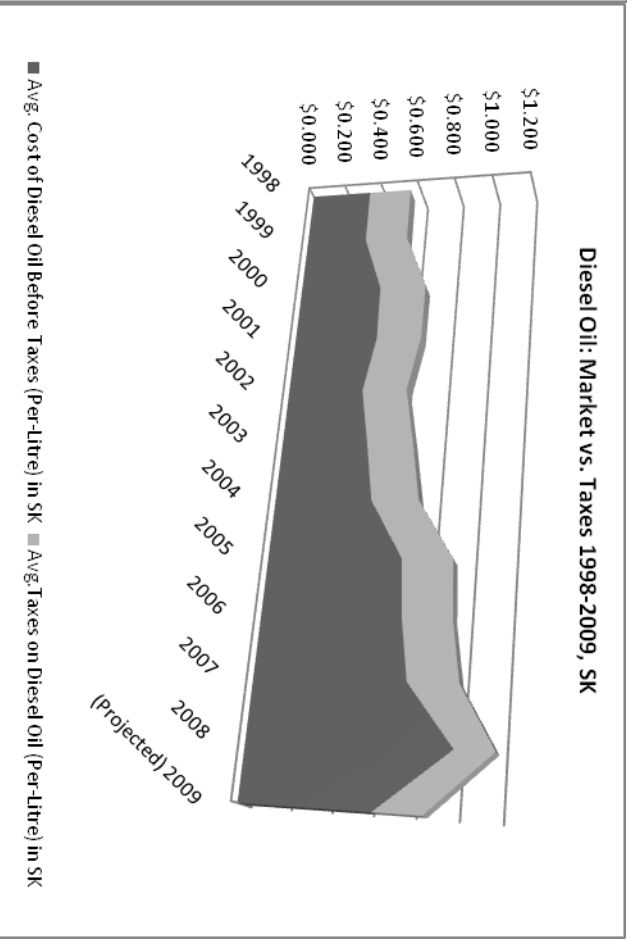
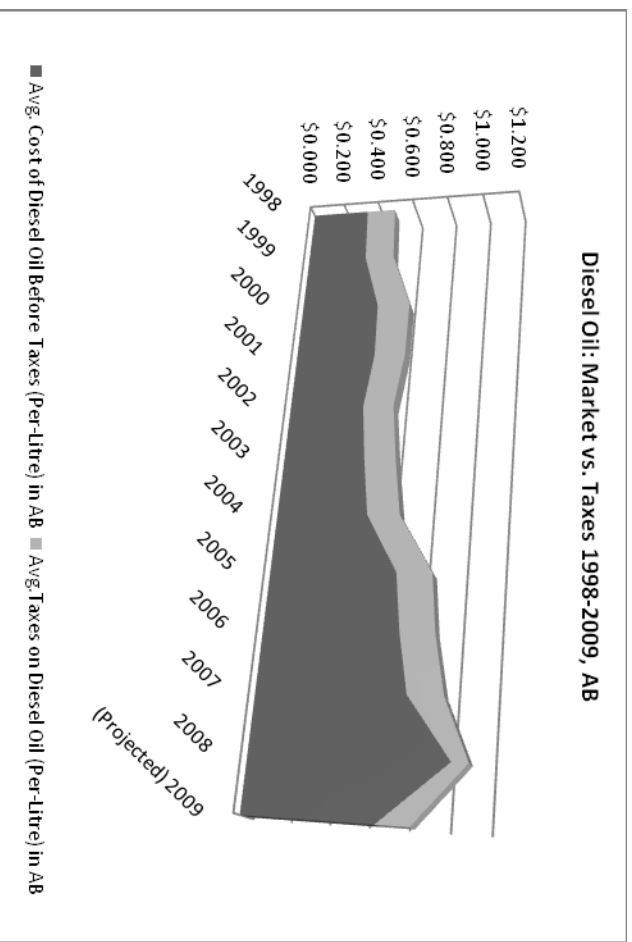
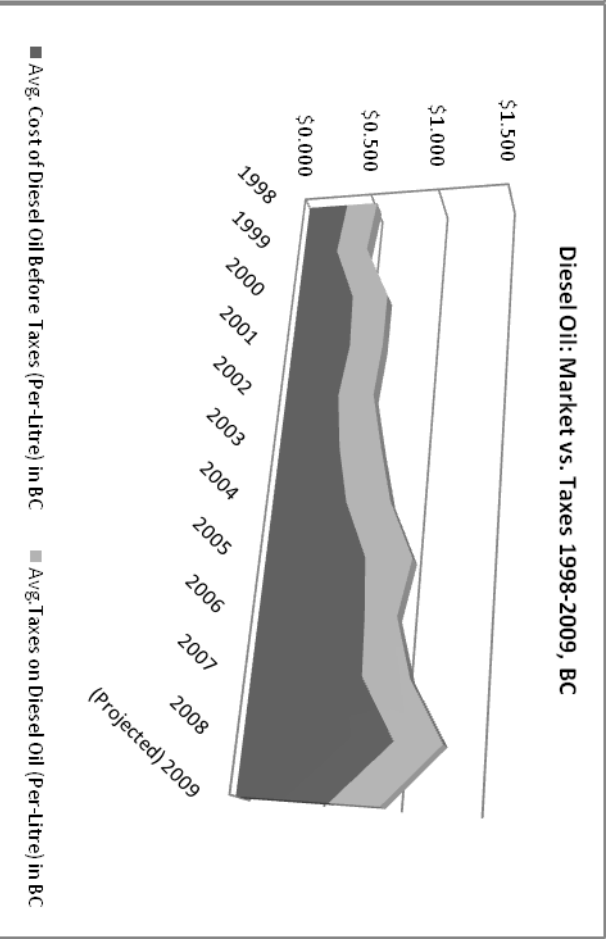
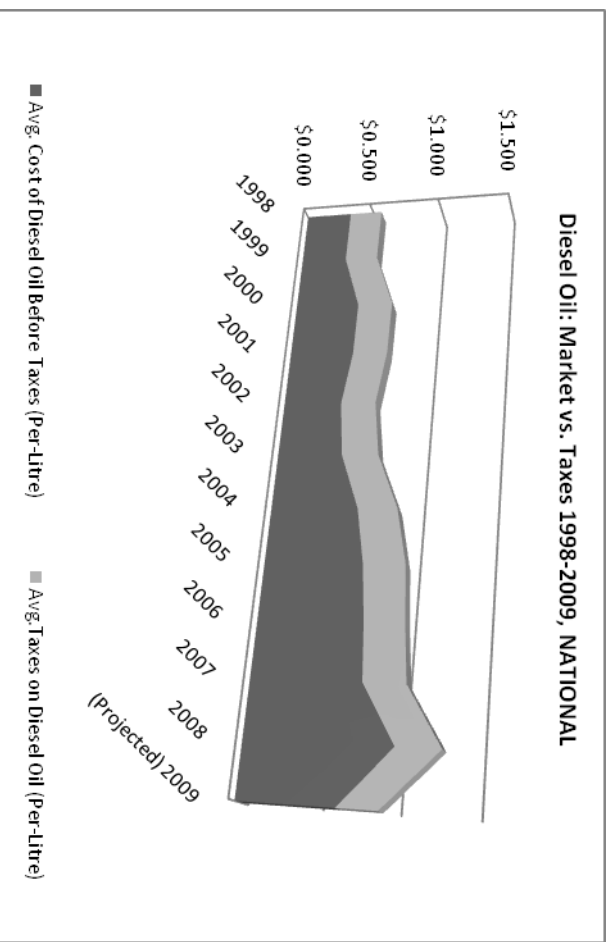
11th Annual Gas Tax Honesty Report



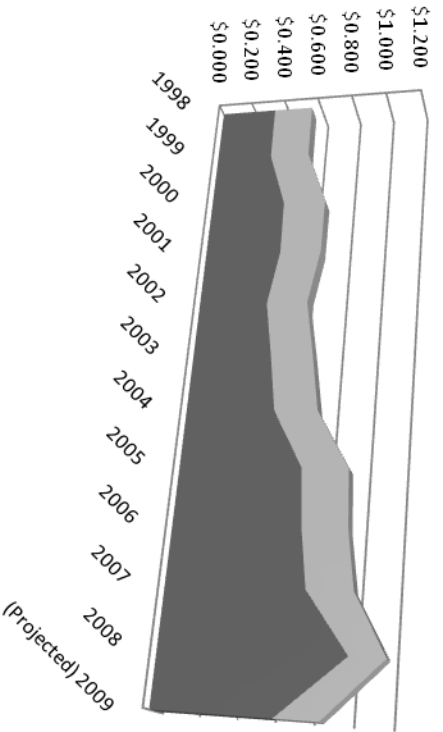
May 2009

Canadian Taxpayers Federation
www.taxpayer.com

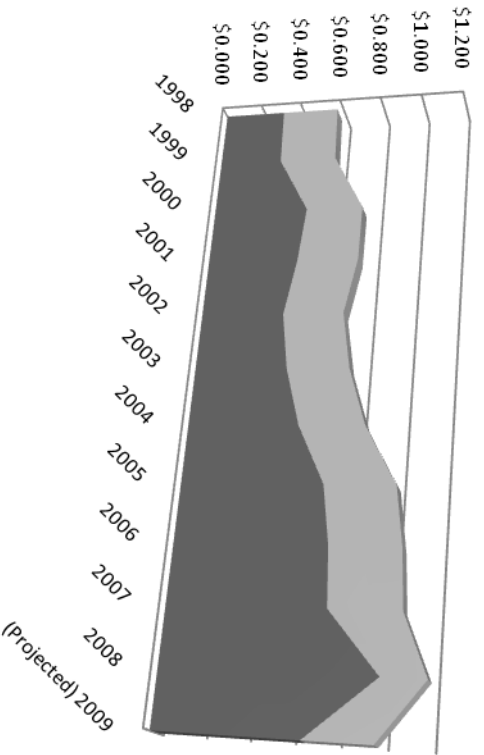
Appendix D: Supplementary Data



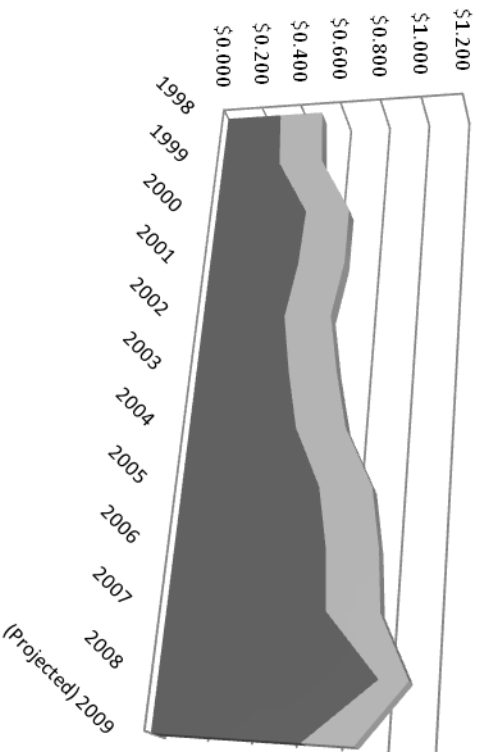
Diesel Oil: Market vs. Taxes 1998-2009, MB



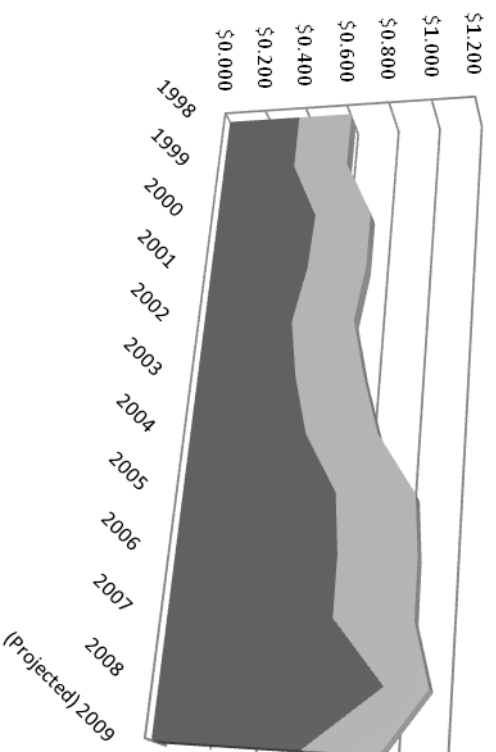
Diesel Oil: Market vs. Taxes 1998-2009, QC



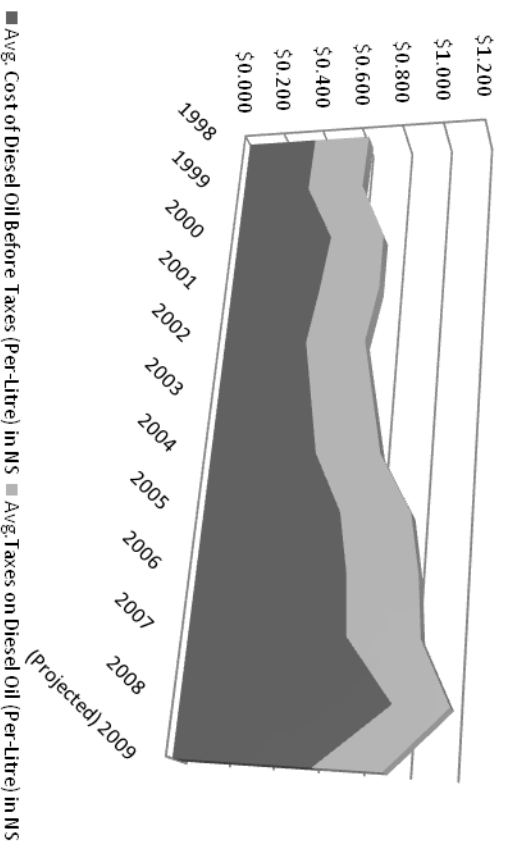
Diesel Oil: Market vs. Taxes 1998-2009, ON



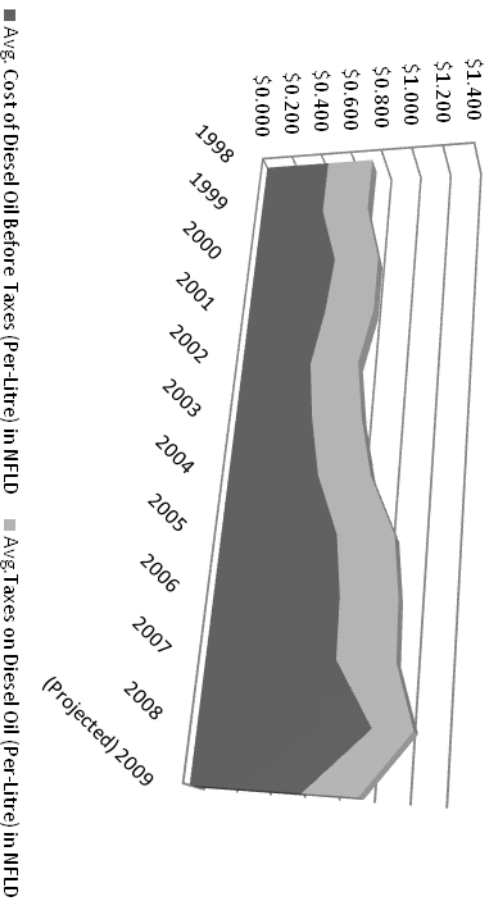
Diesel Oil: Market vs. Taxes 1998-2009, NB



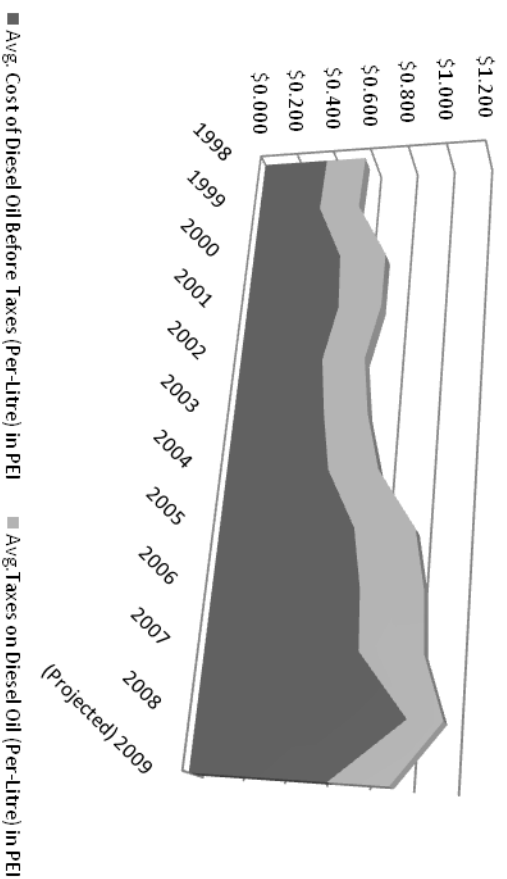
Diesel Oil: Market vs. Taxes 1998-2009, NS



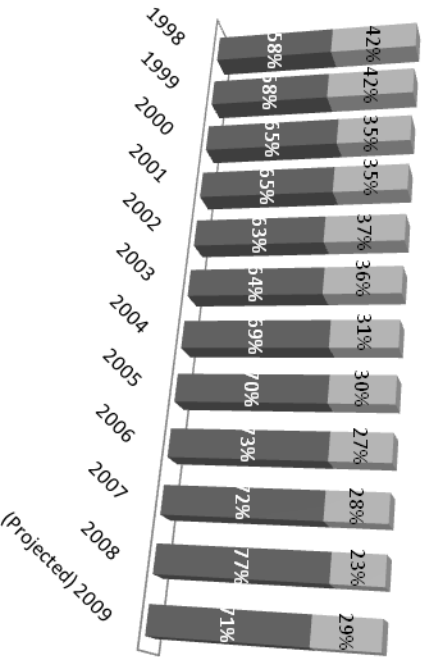
Diesel Oil: Market vs. Taxes 1998-2009, NFLD



Diesel Oil: Market vs. Taxes 1998-2009, PEI

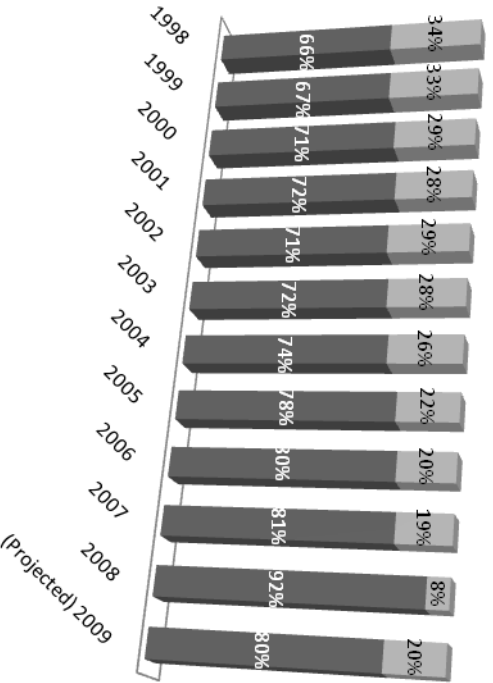


Cost of Diesel Oil: Market vs. Taxes 1998-2009, NATIONAL



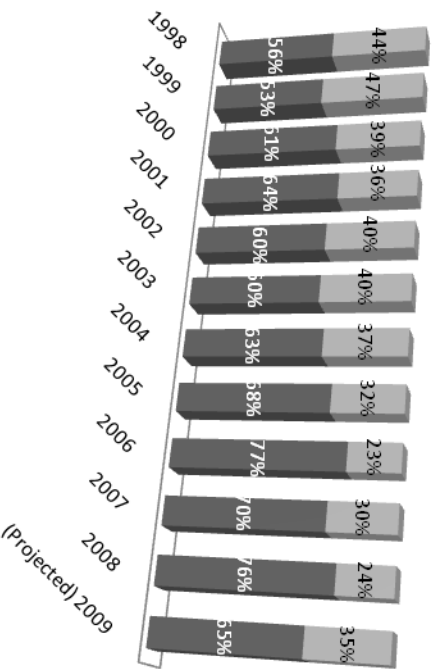
■ Avg. Market Cost of Diesel as a Percentage (Per-Litre)
 ■ Avg. Taxes on Diesel Oil as a Percentage (Per-Litre)

Cost of Diesel Oil: Market vs. Taxes 1998-2009, AB



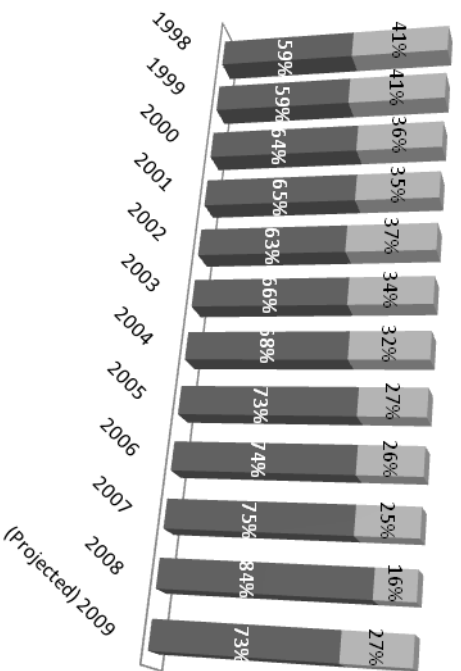
■ Avg. Market Cost of Diesel as a Percentage (Per-Litre) in AB
 ■ Avg. Taxes on Diesel Oil as a Percentage (Per-Litre) in AB

Cost of Diesel Oil: Market vs. Taxes 1998-2009, BC



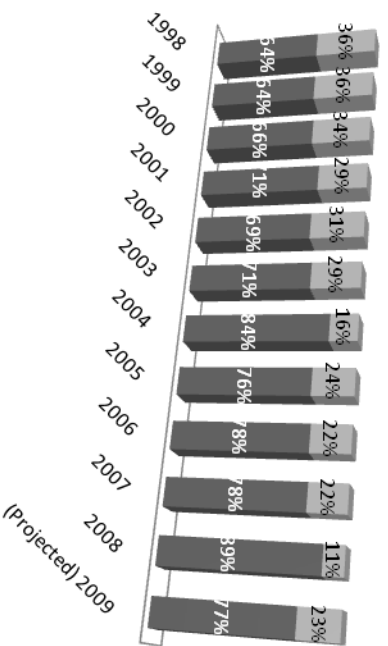
■ Avg. Market Cost of Diesel as a Percentage (Per-Litre) in BC
 ■ Avg. Taxes on Diesel Oil as a Percentage (Per-Litre) in BC

Cost of Diesel Oil: Market vs. Taxes 1998-2009, SK



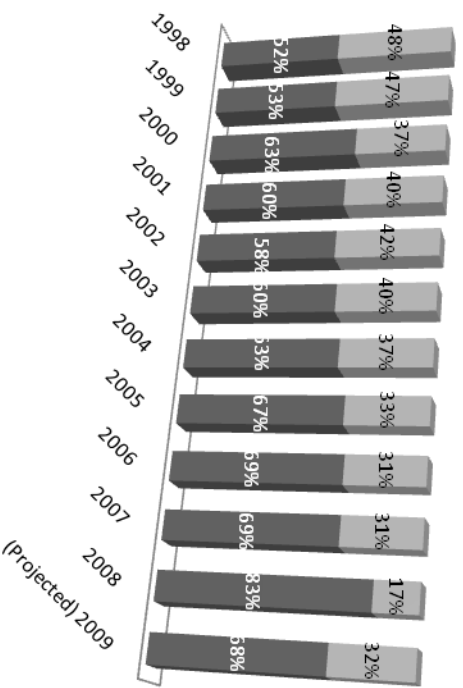
■ Avg. Market Cost of Diesel as a Percentage (Per-Litre) in SK
 ■ Avg. Taxes on Diesel Oil as a Percentage (Per-Litre) in SK

Cost of Diesel Oil: Market vs. Taxes 1998-2009, MB



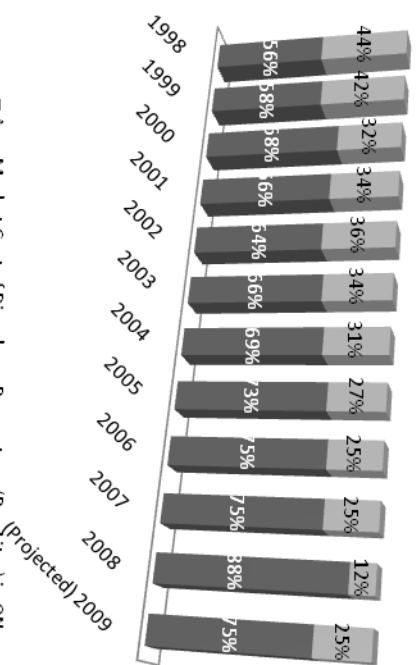
■ Avg. Market Cost of Diesel as a Percentage (Per-Litre) in MB
 ■ Avg. Taxes on Diesel Oil as a Percentage (Per-Litre) in MB

Cost of Diesel Oil: Market vs. Taxes 1998-2009, QC



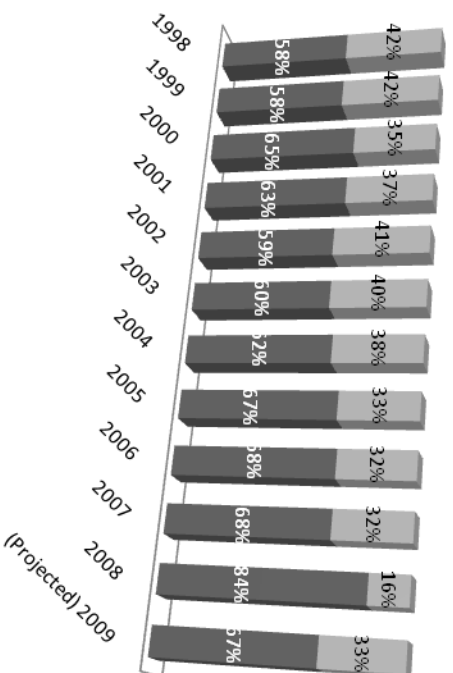
■ Avg. Market Cost of Diesel as a Percentage (Per-Litre) in QC

Cost of Diesel Oil: Market vs. Taxes 1998-2009, ON



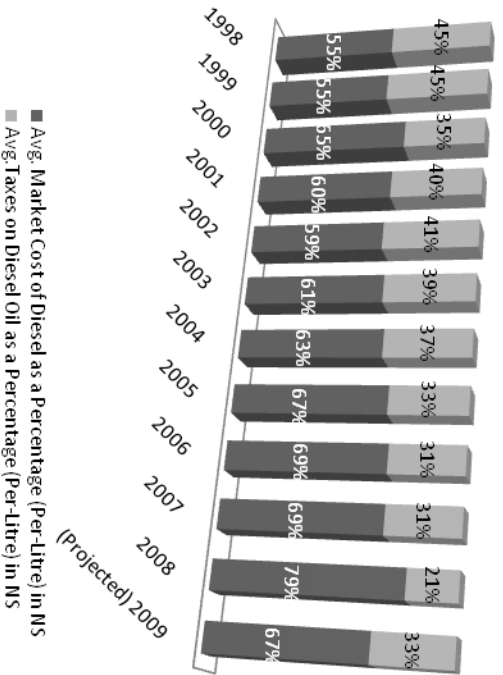
■ Avg. Market Cost of Diesel as a Percentage (Per-Litre) in ON
 ■ Avg. Taxes on Diesel Oil as a Percentage (Per-Litre) in ON

Cost of Diesel Oil: Market vs. Taxes 1998-2009, NB

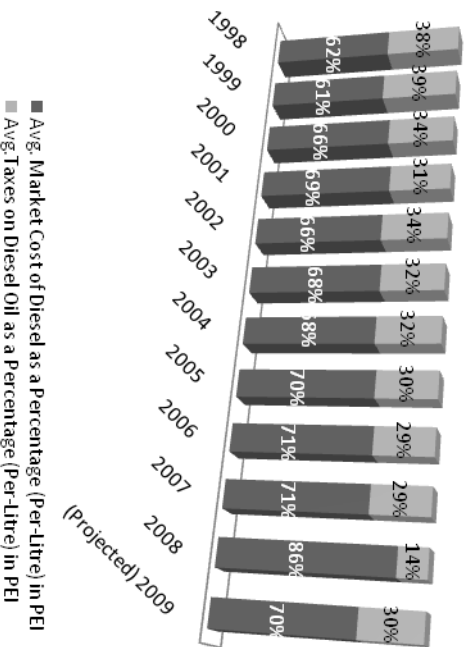


■ Avg. Market Cost of Diesel as a Percentage (Per-Litre) in NB

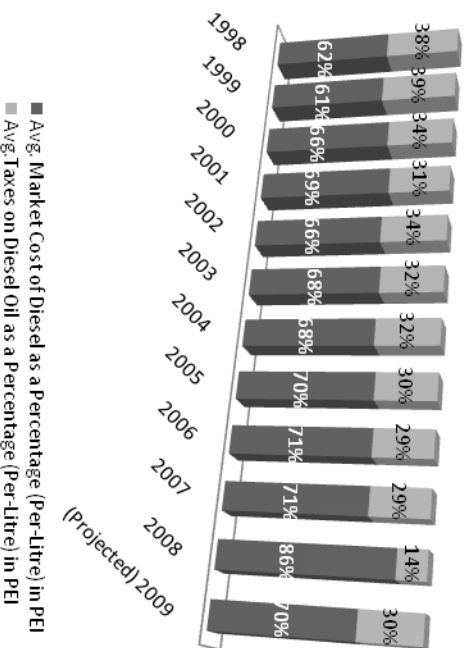
Cost of Diesel Oil: Market vs. Taxes 1998-2009, NS



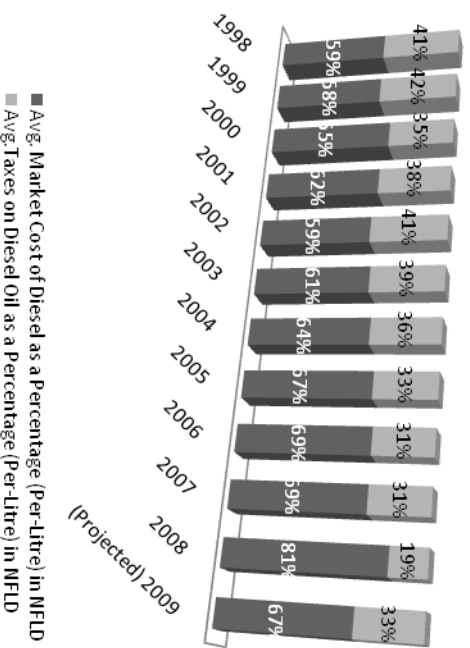
Cost of Diesel Oil: Market vs. Taxes 1998-2009, PEI



Cost of Diesel Oil: Market vs. Taxes 1998-2009, PEI



Cost of Diesel Oil: Market vs. Taxes 1998-2009, NFLD



Are We There Yet?: 11th Annual Gas Tax Honesty Report

2009-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 2007 (Figures Not Available for 2009)
British Columbia	\$0.282	\$0.198	\$0.084	\$0.564	\$0.168	\$0.100	\$0.120	\$0.952			5.0%	\$1.000	4,554,406,000
Alberta	\$0.282	\$0.205	\$0.071	\$0.558	\$0.090	\$0.100		\$0.748			5.0%	\$0.785	5,298,000,000
Saskatchewan	\$0.282	\$0.196	\$0.102	\$0.580	\$0.150	\$0.100		\$0.830			5.0%	\$0.872	1,219,892,000
Manitoba	\$0.282	\$0.206	\$0.084	\$0.572	\$0.115	\$0.100		\$0.787			5.0%	\$0.826	1,364,554,000
Ontario	\$0.282	\$0.160	\$0.073	\$0.515	\$0.147	\$0.100		\$0.762			5.0%	\$0.800	15,707,150,000
Quebec	\$0.282	\$0.159	\$0.065	\$0.506	\$0.152	\$0.100	\$0.015	\$0.773	7.5%		5.0%	\$0.870	8,361,886,000
New Brunswick	\$0.282	\$0.134	\$0.069	\$0.485	\$0.107	\$0.100		\$0.692		8.0%	5.0%	\$0.782	1,033,704,000
Nova Scotia	\$0.282	\$0.132	\$0.058	\$0.472	\$0.155	\$0.100		\$0.727		8.0%	5.0%	\$0.822	1,182,790,000
Prince Edward Island	\$0.282	\$0.142	\$0.099	\$0.523	\$0.156	\$0.100		\$0.779			5.0%	\$0.818	196,120,000
Newfoundland & Labrador	\$0.282	\$0.132	\$0.108	\$0.522	\$0.165	\$0.100		\$0.787		8.0%	5.0%	\$0.889	604,949,000
Canada	\$0.282	\$0.166	\$0.081	\$0.530	\$0.141	\$0.100	\$0.014	\$0.784	0.8%	2.4%	5.0%	\$0.846	39,523,451,000

2009-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 2007 (Figures Not Available for 2009)
British Columbia	\$0.282	\$0.217	\$0.100	\$0.599	\$0.177	\$0.040	\$0.060	\$0.876			5.0%	\$0.920	1,796,611,000
Alberta	\$0.282	\$0.283	\$0.107	\$0.672	\$0.090	\$0.040		\$0.802			5.0%	\$0.842	3,580,000,000
Saskatchewan	\$0.282	\$0.258	\$0.095	\$0.635	\$0.150	\$0.040		\$0.825			5.0%	\$0.866	1,086,998,000
Manitoba	\$0.282	\$0.278	\$0.114	\$0.674	\$0.115	\$0.040		\$0.829			5.0%	\$0.870	692,065,000
Ontario	\$0.282	\$0.269	\$0.112	\$0.663	\$0.143	\$0.040		\$0.846			5.0%	\$0.888	5,443,318,000
Quebec	\$0.282	\$0.290	\$0.089	\$0.661	\$0.162	\$0.040		\$0.863	7.5%		5.0%	\$0.971	3,176,610,000
New Brunswick	\$0.282	\$0.265	\$0.088	\$0.635	\$0.169	\$0.040		\$0.844		8.0%	5.0%	\$0.954	480,268,000
Nova Scotia	\$0.282	\$0.261	\$0.072	\$0.615	\$0.154	\$0.040		\$0.809		8.0%	5.0%	\$0.914	435,338,000
Prince Edward Island	\$0.282	\$0.270	\$0.094	\$0.646	\$0.194	\$0.040		\$0.880			5.0%	\$0.924	46,931,000
Newfoundland & Labrador	\$0.282	\$0.260	\$0.103	\$0.645	\$0.165	\$0.040		\$0.850		8.0%	5.0%	\$0.961	245,690,000
Canada	\$0.282	\$0.265	\$0.097	\$0.645	\$0.152	\$0.040	\$0.006	\$0.842	0.8%	2.4%	5.0%	\$0.911	16,983,829,000

Are We There Yet?: 11th Annual Gas Tax Honesty Report

2008-Gasoline													
Province / Territory	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)	Avg. Cost of "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Gasoline With Taxes (Per - Litre)	Net Litres Sold - 2007 (Figures Not Available for 2008)
British Columbia	\$0.645	\$0.113	\$0.073	\$0.831	\$0.168	\$0.100	\$0.120	\$1.219			5.0%	\$1.280	4,554,406,000
Alberta	\$0.645	\$0.136	\$0.078	\$0.859	\$0.090	\$0.100		\$1.049			5.0%	\$1.101	5,298,000,000
Saskatchewan	\$0.645	\$0.124	\$0.101	\$0.870	\$0.150	\$0.100		\$1.120			5.0%	\$1.176	1,219,892,000
Manitoba	\$0.645	\$0.131	\$0.100	\$0.876	\$0.115	\$0.100		\$1.091			5.0%	\$1.146	1,364,554,000
Ontario	\$0.645	\$0.095	\$0.061	\$0.801	\$0.147	\$0.100		\$1.048			5.0%	\$1.100	15,707,150,000
Quebec	\$0.645	\$0.090	\$0.045	\$0.780	\$0.152	\$0.100	\$0.015	\$1.047	7.5%		5.0%	\$1.178	8,361,886,000
New Brunswick	\$0.645	\$0.068	\$0.086	\$0.799	\$0.107	\$0.100		\$1.006			8.0%	\$1.137	1,033,704,000
Nova Scotia	\$0.645	\$0.065	\$0.077	\$0.787	\$0.155	\$0.100		\$1.042			8.0%	\$1.177	1,182,790,000
Prince Edward Island	\$0.645	\$0.075	\$0.114	\$0.834	\$0.156	\$0.100		\$1.090			5.0%	\$1.145	196,120,000
Newfoundland & Labrador	\$0.645	\$0.067	\$0.117	\$0.829	\$0.165	\$0.100		\$1.094			8.0%	\$1.236	604,949,000
Canada	\$0.645	\$0.096	\$0.085	\$0.827	\$0.141	\$0.100	\$0.014	\$1.081	0.8%		2.4%	\$1.168	39,523,451,000

2008-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 2007 (Figures Not Available for 2008)
British Columbia	\$0.645	\$0.228	\$0.100	\$0.973	\$0.164	\$0.040	\$0.060	\$1.237			5.0%	\$1.299	1,796,611,000
Alberta	\$0.645	\$0.267	\$0.105	\$1.017	\$0.090	\$0.040		\$1.147			5.0%	\$1.204	3,580,000,000
Saskatchewan	\$0.645	\$0.241	\$0.101	\$0.987	\$0.150	\$0.040		\$1.177			5.0%	\$1.236	1,086,998,000
Manitoba	\$0.645	\$0.261	\$0.109	\$1.015	\$0.115	\$0.040		\$1.170			5.0%	\$1.229	692,065,000
Ontario	\$0.645	\$0.226	\$0.101	\$0.972	\$0.143	\$0.040		\$1.155			5.0%	\$1.213	5,443,318,000
Quebec	\$0.645	\$0.238	\$0.093	\$0.976	\$0.162	\$0.040		\$1.178	7.5%		5.0%	\$1.325	3,176,610,000
New Brunswick	\$0.645	\$0.212	\$0.096	\$0.953	\$0.169	\$0.040		\$1.162			8.0%	\$1.313	480,268,000
Nova Scotia	\$0.645	\$0.208	\$0.081	\$0.934	\$0.154	\$0.040		\$1.128			8.0%	\$1.275	435,338,000
Prince Edward Island	\$0.645	\$0.219	\$0.118	\$0.982	\$0.202	\$0.040		\$1.224			5.0%	\$1.285	46,931,000
Newfoundland & Labrador	\$0.645	\$0.204	\$0.157	\$1.006	\$0.165	\$0.040		\$1.211			8.0%	\$1.368	245,690,000
Canada	\$0.645	\$0.230	\$0.106	\$0.982	\$0.151	\$0.040	\$0.006	\$1.179	0.8%		2.4%	\$1.275	16,983,829,000

Are We There Yet?: 11th Annual Gas Tax Honesty Report

2007-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 2007
British Columbia	\$0.484	\$0.166	\$0.066	\$0.716	\$0.145	\$0.100	\$0.120	\$1.081			6.0%	\$1.146	4,554,406,000
Alberta	\$0.484	\$0.156	\$0.092	\$0.732	\$0.090	\$0.100		\$0.922			6.0%	\$0.977	5,298,000,000
Saskatchewan	\$0.484	\$0.151	\$0.080	\$0.715	\$0.150	\$0.100		\$0.965			6.0%	\$1.023	1,219,892,000
Manitoba	\$0.484	\$0.155	\$0.070	\$0.709	\$0.115	\$0.100		\$0.924			6.0%	\$0.979	1,364,554,000
Ontario	\$0.484	\$0.131	\$0.045	\$0.660	\$0.147	\$0.100		\$0.907			6.0%	\$0.961	15,707,150,000
Quebec	\$0.484	\$0.123	\$0.037	\$0.644	\$0.152	\$0.100	\$0.015	\$0.911	7.5%		6.0%	\$0.966	8,361,886,000
New Brunswick	\$0.484	\$0.116	\$0.087	\$0.687	\$0.145	\$0.100		\$0.932		8.0%	6.0%	\$0.988	1,033,704,000
Nova Scotia	\$0.484	\$0.115	\$0.077	\$0.676	\$0.155	\$0.100		\$0.931		8.0%	6.0%	\$0.987	1,182,790,000
Prince Edward Island	\$0.484	\$0.124	\$0.078	\$0.686	\$0.156	\$0.100		\$0.942			6.0%	\$0.999	196,120,000
Newfoundland & Labrador	\$0.484	\$0.121	\$0.098	\$0.703	\$0.165	\$0.100		\$0.968		8.0%	6.0%	\$1.026	604,949,000
Canada	\$0.484	\$0.136	\$0.073	\$0.693	\$0.142	\$0.100	\$0.014	\$0.948	0.8%	2.4%	6.0%	\$1.005	39,523,451,000

2007-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 2007
British Columbia	\$0.484	\$0.174	\$0.078	\$0.736	\$0.150	\$0.040	\$0.060	\$0.986			6.0%	\$1.045	1,796,611,000
Alberta	\$0.484	\$0.222	\$0.071	\$0.777	\$0.090	\$0.040		\$0.907			6.0%	\$0.961	3,580,000,000
Saskatchewan	\$0.484	\$0.185	\$0.078	\$0.747	\$0.150	\$0.040		\$0.937			6.0%	\$0.993	1,086,998,000
Manitoba	\$0.484	\$0.193	\$0.087	\$0.764	\$0.115	\$0.040		\$0.919			6.0%	\$0.974	692,065,000
Ontario	\$0.484	\$0.169	\$0.070	\$0.723	\$0.143	\$0.040		\$0.906			6.0%	\$0.960	5,443,318,000
Quebec	\$0.484	\$0.167	\$0.079	\$0.730	\$0.162	\$0.040		\$0.932	7.5%		6.0%	\$1.058	3,176,610,000
New Brunswick	\$0.484	\$0.152	\$0.085	\$0.721	\$0.169	\$0.040		\$0.930		8.0%	6.0%	\$1.060	480,268,000
Nova Scotia	\$0.484	\$0.147	\$0.085	\$0.716	\$0.154	\$0.040		\$0.910		8.0%	6.0%	\$1.037	435,338,000
Prince Edward Island	\$0.484	\$0.158	\$0.098	\$0.740	\$0.201	\$0.040		\$0.981			6.0%	\$1.040	46,931,000
Newfoundland & Labrador	\$0.484	\$0.141	\$0.148	\$0.773	\$0.165	\$0.040		\$0.978		8.0%	6.0%	\$1.115	245,690,000
Canada	\$0.484	\$0.171	\$0.088	\$0.743	\$0.150	\$0.040	\$0.006	\$0.959	0.8%	2.4%	6.0%	\$1.024	16,983,829,000

Are We There Yet?: 11th Annual Gas Tax Honesty Report

2006-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 2006
British Columbia	\$0.460	\$0.167	\$0.042	\$0.669	\$0.145	\$0.100	\$0.060	\$0.974			6.0%	\$1.032	4,524,469,000
Alberta	\$0.460	\$0.156	\$0.057	\$0.673	\$0.090	\$0.100		\$0.863			6.0%	\$0.915	5,139,600,000
Saskatchewan	\$0.460	\$0.151	\$0.080	\$0.691	\$0.150	\$0.100		\$0.941			6.0%	\$0.997	1,160,399,000
Manitoba	\$0.460	\$0.155	\$0.070	\$0.685	\$0.115	\$0.100		\$0.900			6.0%	\$0.954	1,331,046,000
Ontario	\$0.460	\$0.131	\$0.045	\$0.636	\$0.147	\$0.100		\$0.883			6.0%	\$0.936	15,268,667,000
Quebec	\$0.460	\$0.123	\$0.037	\$0.620	\$0.152	\$0.100	\$0.015	\$0.887	7.5%		6.0%	\$0.940	8,159,065,000
New Brunswick	\$0.460	\$0.116	\$0.087	\$0.663	\$0.145	\$0.100		\$0.908		8.0%	6.0%	\$0.962	983,830,000
Nova Scotia	\$0.460	\$0.115	\$0.077	\$0.652	\$0.155	\$0.100		\$0.907		8.0%	6.0%	\$0.961	1,192,608,000
Prince Edward Island	\$0.460	\$0.124	\$0.078	\$0.662	\$0.156	\$0.100		\$0.918			6.0%	\$0.973	194,312,000
Newfoundland & Labrador	\$0.460	\$0.121	\$0.098	\$0.679	\$0.165	\$0.100		\$0.944		8.0%	6.0%	\$1.001	589,155,000
Canada	\$0.460	\$0.136	\$0.067	\$0.663	\$0.142	\$0.100	\$0.008	\$0.913	0.8%	2.4%	6.0%	\$0.967	38,543,151,000

2006-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 2006
British Columbia	\$0.460	\$0.181	\$0.076	\$0.717	\$0.060	\$0.040	\$0.060	\$0.877			6.0%	\$0.930	1,721,635,000
Alberta	\$0.460	\$0.182	\$0.073	\$0.715	\$0.090	\$0.040		\$0.845			6.0%	\$0.896	3,373,400,000
Saskatchewan	\$0.460	\$0.160	\$0.079	\$0.699	\$0.150	\$0.040		\$0.889			6.0%	\$0.942	1,009,216,000
Manitoba	\$0.460	\$0.166	\$0.091	\$0.717	\$0.115	\$0.040		\$0.872			6.0%	\$0.924	560,428,000
Ontario	\$0.460	\$0.170	\$0.069	\$0.699	\$0.143	\$0.040		\$0.882			6.0%	\$0.935	5,384,342,000
Quebec	\$0.460	\$0.171	\$0.080	\$0.711	\$0.162	\$0.040		\$0.913	7.5%		6.0%	\$1.036	3,193,472,000
New Brunswick	\$0.460	\$0.156	\$0.102	\$0.718	\$0.169	\$0.040		\$0.927		8.0%	6.0%	\$1.057	466,058,000
Nova Scotia	\$0.460	\$0.153	\$0.079	\$0.692	\$0.154	\$0.040		\$0.886		8.0%	6.0%	\$1.010	456,929,000
Prince Edward Island	\$0.460	\$0.162	\$0.099	\$0.721	\$0.202	\$0.040		\$0.963			6.0%	\$1.021	46,265,000
Newfoundland & Labrador	\$0.460	\$0.142	\$0.159	\$0.761	\$0.165	\$0.040		\$0.966		8.0%	6.0%	\$1.101	238,703,000
Canada	\$0.460	\$0.164	\$0.091	\$0.715	\$0.141	\$0.040	\$0.006	\$0.902	0.8%	2.4%	6.0%	\$0.985	16,450,448,000

Are We There Yet?: 11th Annual Gas Tax Honesty Report

2005-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 2005
British Columbia	\$0.435	\$0.128	\$0.039	\$0.602	\$0.145	\$0.100	\$0.060	\$0.907			7.0%	\$0.970	4,507,834,000
Alberta	\$0.435	\$0.118	\$0.057	\$0.610	\$0.090	\$0.100		\$0.800			7.0%	\$0.856	4,884,300,000
Saskatchewan	\$0.435	\$0.115	\$0.072	\$0.622	\$0.150	\$0.100		\$0.872			7.0%	\$0.933	1,176,858,000
Manitoba	\$0.435	\$0.119	\$0.065	\$0.619	\$0.115	\$0.100		\$0.834			7.0%	\$0.892	1,328,805,000
Ontario	\$0.435	\$0.109	\$0.049	\$0.593	\$0.147	\$0.100		\$0.840			7.0%	\$0.899	15,338,069,000
Quebec	\$0.435	\$0.102	\$0.039	\$0.576	\$0.152	\$0.100	\$0.015	\$0.843	7.5%		7.0%	\$0.902	8,186,886,000
New Brunswick	\$0.435	\$0.094	\$0.082	\$0.611	\$0.145	\$0.100		\$0.856		8.0%	7.0%	\$0.916	956,802,000
Nova Scotia	\$0.435	\$0.092	\$0.076	\$0.603	\$0.155	\$0.100		\$0.858		8.0%	7.0%	\$0.918	1,188,259,000
Prince Edward Island	\$0.435	\$0.092	\$0.080	\$0.607	\$0.156	\$0.100		\$0.863			7.0%	\$0.923	207,675,000
Newfoundland & Labrador	\$0.435	\$0.103	\$0.089	\$0.627	\$0.165	\$0.100		\$0.892		8.0%	7.0%	\$0.954	587,439,000
Canada	\$0.435	\$0.107	\$0.065	\$0.607	\$0.142	\$0.100	\$0.008	\$0.857	0.8%	2.4%	7.0%	\$0.916	38,362,927,000

2005-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per-Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 2005
British Columbia	\$0.435	\$0.171	\$0.078	\$0.684	\$0.105	\$0.040	\$0.105	\$0.934			7.0%	\$0.999	1,681,135,000
Alberta	\$0.435	\$0.164	\$0.074	\$0.673	\$0.090	\$0.040		\$0.803			7.0%	\$0.859	3,008,500,000
Saskatchewan	\$0.435	\$0.158	\$0.080	\$0.673	\$0.150	\$0.040		\$0.863			7.0%	\$0.923	955,799,000
Manitoba	\$0.435	\$0.163	\$0.090	\$0.688	\$0.115	\$0.040		\$0.843			7.0%	\$0.902	955,799,000
Ontario	\$0.435	\$0.148	\$0.062	\$0.645	\$0.143	\$0.040		\$0.828			7.0%	\$0.886	545,585,000
Quebec	\$0.435	\$0.146	\$0.085	\$0.666	\$0.162	\$0.040		\$0.868	7.5%		7.0%	\$0.994	3,242,833,000
New Brunswick	\$0.435	\$0.136	\$0.117	\$0.688	\$0.169	\$0.040		\$0.897		8.0%	7.0%	\$1.032	480,374,000
Nova Scotia	\$0.435	\$0.132	\$0.073	\$0.640	\$0.154	\$0.040		\$0.834		8.0%	7.0%	\$0.959	417,863,000
Prince Edward Island	\$0.435	\$0.132	\$0.102	\$0.669	\$0.190	\$0.040		\$0.899			7.0%	\$0.962	46,368,000
Newfoundland & Labrador	\$0.435	\$0.139	\$0.137	\$0.711	\$0.165	\$0.040		\$0.916		8.0%	7.0%	\$1.053	224,357,000
Canada	\$0.435	\$0.149	\$0.090	\$0.674	\$0.144	\$0.040	\$0.011	\$0.869	0.8%	2.4%	7.0%	\$0.957	11,558,613,000

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2004-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 2004
British Columbia	\$0.332	\$0.129	\$0.050	\$0.511	\$0.145	\$0.100	\$0.060	\$0.816			7.0%	\$0.873	4,543,450,000
Alberta	\$0.332	\$0.123	\$0.056	\$0.511	\$0.090	\$0.100		\$0.701			7.0%	\$0.750	4,831,900,000
Saskatchewan	\$0.332	\$0.068	\$0.121	\$0.521	\$0.150	\$0.100		\$0.771			7.0%	\$0.825	1,227,099,000
Manitoba	\$0.332	\$0.125	\$0.040	\$0.497	\$0.115	\$0.100		\$0.712			7.0%	\$0.762	1,347,594,000
Ontario	\$0.332	\$0.116	\$0.038	\$0.486	\$0.147	\$0.100		\$0.733			7.0%	\$0.784	15,505,570,000
Quebec	\$0.332	\$0.110	\$0.038	\$0.480	\$0.152	\$0.100	\$0.015	\$0.747	7.5%		7.0%	\$0.799	8,309,692,000
New Brunswick	\$0.332	\$0.106	\$0.078	\$0.516	\$0.145	\$0.100		\$0.761		8.0%	7.0%	\$0.814	956,802,000
Nova Scotia	\$0.332	\$0.104	\$0.068	\$0.504	\$0.155	\$0.100		\$0.759		8.0%	7.0%	\$0.812	1,188,259,000
Prince Edward Island	\$0.332	\$0.104	\$0.088	\$0.524	\$0.170	\$0.100		\$0.794			7.0%	\$0.850	207,675,000
Newfoundland & Labrador	\$0.332	\$0.116	\$0.084	\$0.532	\$0.165	\$0.100		\$0.797		8.0%	7.0%	\$0.853	587,439,000
Canada	\$0.332	\$0.110	\$0.066	\$0.508	\$0.143	\$0.100	\$0.008	\$0.759	0.8%	2.4%	7.0%	\$0.812	38,705,480,000

2004-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 2004
British Columbia	\$0.332	\$0.116	\$0.068	\$0.516	\$0.150	\$0.040	\$0.060	\$0.766			7.0%	\$0.820	1,647,352,000
Alberta	\$0.332	\$0.093	\$0.066	\$0.491	\$0.090	\$0.040		\$0.621			7.0%	\$0.664	2,715,800,000
Saskatchewan	\$0.332	\$0.090	\$0.073	\$0.495	\$0.150	\$0.040		\$0.685			7.0%	\$0.733	905,789,000
Manitoba	\$0.332	\$0.950	\$0.083	\$1.365	\$0.113	\$0.040		\$1.518			7.0%	\$1.624	523,835,000
Ontario	\$0.332	\$0.111	\$0.069	\$0.512	\$0.143	\$0.040		\$0.695			7.0%	\$0.744	5,303,501,000
Quebec	\$0.332	\$0.107	\$0.087	\$0.526	\$0.162	\$0.040		\$0.728	7.5%		7.0%	\$0.834	3,293,206,000
New Brunswick	\$0.332	\$0.096	\$0.103	\$0.531	\$0.169	\$0.040		\$0.740		8.0%	7.0%	\$0.851	457,890,000
Nova Scotia	\$0.332	\$0.093	\$0.077	\$0.502	\$0.154	\$0.040		\$0.696		8.0%	7.0%	\$0.800	418,771,000
Prince Edward Island	\$0.332	\$0.093	\$0.090	\$0.515	\$0.158	\$0.040		\$0.713			7.0%	\$0.763	53,785,000
Newfoundland & Labrador	\$0.332	\$0.101	\$0.130	\$0.563	\$0.165	\$0.040		\$0.768		8.0%	7.0%	\$0.883	201,565,000
Canada	\$0.332	\$0.185	\$0.085	\$0.602	\$0.145	\$0.040	\$0.006	\$0.793	0.8%	2.4%	7.0%	\$0.872	15,523,494,000

Are We There Yet?: 11th Annual Gas Tax Honesty Report

2003-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 2003
British Columbia	\$0.273	\$0.117	\$0.027	\$0.417	\$0.145	\$0.100	\$0.060	\$0.722			7.0%	\$0.773	4,512,548,000
Alberta	\$0.273	\$0.117	\$0.038	\$0.428	\$0.090	\$0.100		\$0.618			7.0%	\$0.661	4,770,900,000
Saskatchewan	\$0.273	\$0.115	\$0.073	\$0.461	\$0.150	\$0.100		\$0.711			7.0%	\$0.761	1,271,865,000
Manitoba	\$0.273	\$0.119	\$0.019	\$0.411	\$0.115	\$0.100		\$0.626			7.0%	\$0.670	1,363,185,000
Ontario	\$0.273	\$0.102	\$0.050	\$0.425	\$0.147	\$0.100		\$0.672			7.0%	\$0.719	15,381,530,000
Quebec	\$0.273	\$0.090	\$0.037	\$0.400	\$0.152	\$0.100	\$0.015	\$0.667	7.5%		7.0%	\$0.714	7,958,452,000
New Brunswick	\$0.273	\$0.087	\$0.078	\$0.438	\$0.145	\$0.100		\$0.683		8.0%	7.0%	\$0.731	1,027,076,000
Nova Scotia	\$0.273	\$0.085	\$0.062	\$0.420	\$0.155	\$0.100		\$0.675		8.0%	7.0%	\$0.722	1,214,712,000
Prince Edward Island	\$0.273	\$0.085	\$0.091	\$0.449	\$0.140	\$0.100		\$0.689			7.0%	\$0.737	206,374,000
Newfoundland & Labrador	\$0.273	\$0.097	\$0.084	\$0.454	\$0.165	\$0.100		\$0.719		8.0%	7.0%	\$0.769	600,614,000
Canada	\$0.273	\$0.101	\$0.056	\$0.430	\$0.140	\$0.100	\$0.008	\$0.678	0.8%	2.4%	7.0%	\$0.726	38,307,256,000

2003-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 2003
British Columbia	\$0.273	\$0.084	\$0.073	\$0.430	\$0.144	\$0.040	\$0.060	\$0.674			7.0%	\$0.721	1,515,135,000
Alberta	\$0.273	\$0.087	\$0.086	\$0.446	\$0.090	\$0.040		\$0.576			7.0%	\$0.616	2,496,100,000
Saskatchewan	\$0.273	\$0.085	\$0.088	\$0.446	\$0.150	\$0.040		\$0.636			7.0%	\$0.681	856,147,000
Manitoba	\$0.273	\$0.090	\$0.099	\$0.462	\$0.103	\$0.040		\$0.605			7.0%	\$0.647	488,185,000
Ontario	\$0.273	\$0.101	\$0.077	\$0.451	\$0.143	\$0.040		\$0.634			7.0%	\$0.678	5,029,839,000
Quebec	\$0.273	\$0.090	\$0.081	\$0.444	\$0.162	\$0.040		\$0.646	7.5%		7.0%	\$0.740	3,111,707,000
New Brunswick	\$0.273	\$0.082	\$0.104	\$0.459	\$0.169	\$0.040		\$0.668		8.0%	7.0%	\$0.768	458,788,000
Nova Scotia	\$0.273	\$0.078	\$0.101	\$0.452	\$0.154	\$0.040		\$0.646		8.0%	7.0%	\$0.743	396,459,000
Prince Edward Island	\$0.273	\$0.780	\$0.115	\$1.168	\$0.135	\$0.040		\$1.343			7.0%	\$1.437	47,743,000
Newfoundland & Labrador	\$0.273	\$0.090	\$0.127	\$0.490	\$0.165	\$0.040		\$0.695		8.0%	7.0%	\$0.799	191,870,000
Canada	\$0.273	\$0.157	\$0.095	\$0.525	\$0.142	\$0.040	\$0.006	\$0.712	0.8%	2.4%	7.0%	\$0.783	14,591,973,000

Are We There Yet?: 11th Annual Gas Tax Honesty Report

2002-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 2002
British Columbia	\$0.252	\$0.105	\$0.029	\$0.386	\$0.110	\$0.100	\$0.055	\$0.651		7.0%	7.0%	\$0.697	4,532,446,000
Alberta	\$0.252	\$0.105	\$0.064	\$0.421	\$0.090	\$0.100		\$0.611		7.0%	7.0%	\$0.654	4,778,900,000
Saskatchewan	\$0.252	\$0.104	\$0.073	\$0.429	\$0.150	\$0.100		\$0.679		7.0%	7.0%	\$0.727	1,269,309,000
Manitoba	\$0.252	\$0.108	\$0.019	\$0.379	\$0.115	\$0.100		\$0.594		7.0%	7.0%	\$0.636	1,360,651,000
Ontario	\$0.252	\$0.084	\$0.046	\$0.382	\$0.147	\$0.100		\$0.629		7.0%	7.0%	\$0.673	14,943,145,000
Quebec	\$0.252	\$0.072	\$0.030	\$0.354	\$0.152	\$0.100	\$0.015	\$0.621	7.5%	7.0%	\$0.664	7,885,344,000	
New Brunswick	\$0.252	\$0.072	\$0.078	\$0.402	\$0.131	\$0.100		\$0.633		8.0%	7.0%	\$0.677	1,065,779,000
Nova Scotia	\$0.252	\$0.070	\$0.066	\$0.388	\$0.150	\$0.100		\$0.638		8.0%	7.0%	\$0.683	1,202,711,000
Prince Edward Island	\$0.252	\$0.070	\$0.077	\$0.399	\$0.138	\$0.100		\$0.637		7.0%	7.0%	\$0.682	210,701,000
Newfoundland & Labrador	\$0.252	\$0.083	\$0.070	\$0.405	\$0.165	\$0.100		\$0.670		8.0%	7.0%	\$0.717	587,295,000
Canada	\$0.252	\$0.087	\$0.055	\$0.395	\$0.135	\$0.100	\$0.007	\$0.636	0.8%	2.4%	7.0%	\$0.681	37,836,281,000

2002-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 2002
British Columbia	\$0.252	\$0.062	\$0.068	\$0.382	\$0.115	\$0.040	\$0.055	\$0.592		7.0%	7.0%	\$0.633	1,329,901,000
Alberta	\$0.252	\$0.065	\$0.093	\$0.410	\$0.090	\$0.040		\$0.540		7.0%	7.0%	\$0.578	2,293,900,000
Saskatchewan	\$0.252	\$0.065	\$0.075	\$0.392	\$0.150	\$0.040		\$0.582		7.0%	7.0%	\$0.623	854,377,000
Manitoba	\$0.252	\$0.069	\$0.096	\$0.417	\$0.109	\$0.040		\$0.566		7.0%	7.0%	\$0.606	469,804,000
Ontario	\$0.252	\$0.084	\$0.068	\$0.404	\$0.143	\$0.040		\$0.587		7.0%	7.0%	\$0.628	4,355,105,000
Quebec	\$0.252	\$0.074	\$0.074	\$0.400	\$0.162	\$0.040		\$0.602	7.5%	7.0%	\$0.689	2,899,166,000	
New Brunswick	\$0.252	\$0.067	\$0.097	\$0.416	\$0.155	\$0.040		\$0.611		8.0%	7.0%	\$0.703	409,974,000
Nova Scotia	\$0.252	\$0.063	\$0.087	\$0.402	\$0.154	\$0.040		\$0.596		8.0%	7.0%	\$0.685	360,323,000
Prince Edward Island	\$0.252	\$0.063	\$0.115	\$0.430	\$0.135	\$0.040		\$0.605		7.0%	7.0%	\$0.647	44,524,000
Newfoundland & Labrador	\$0.252	\$0.073	\$0.119	\$0.444	\$0.165	\$0.040		\$0.649		8.0%	7.0%	\$0.746	182,501,000
Canada	\$0.252	\$0.069	\$0.089	\$0.410	\$0.138	\$0.040	\$0.006	\$0.593	0.8%	2.4%	7.0%	\$0.654	13,199,575,000

Are We There Yet?: 11th Annual Gas Tax Honesty Report

2001-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 2001
British Columbia	\$0.246	\$0.114	\$0.019	\$0.379	\$0.110	\$0.100	\$0.040	\$0.629		7.0%	7.0%	\$0.673	4,460,565,000
Alberta	\$0.246	\$0.114	\$0.056	\$0.416	\$0.090	\$0.100		\$0.606		7.0%	7.0%	\$0.648	4,646,200,000
Saskatchewan	\$0.246	\$0.114	\$0.067	\$0.427	\$0.015	\$0.100		\$0.542		7.0%	7.0%	\$0.580	1,054,694,000
Manitoba	\$0.246	\$0.119	\$0.035	\$0.400	\$0.115	\$0.100		\$0.615		7.0%	7.0%	\$0.658	1,322,522,000
Ontario	\$0.246	\$0.095	\$0.036	\$0.377	\$0.147	\$0.100		\$0.624		7.0%	7.0%	\$0.668	14,342,128,000
Quebec	\$0.246	\$0.080	\$0.044	\$0.370	\$0.152	\$0.100	\$0.015	\$0.637	7.5%	7.0%	\$0.682	7,621,810,000	
New Brunswick	\$0.246	\$0.083	\$0.070	\$0.399	\$0.109	\$0.100		\$0.608		8.0%	7.0%	\$0.651	1,041,519,000
Nova Scotia	\$0.246	\$0.082	\$0.070	\$0.398	\$0.135	\$0.100		\$0.633		8.0%	7.0%	\$0.677	1,179,199,000
Prince Edward Island	\$0.246	\$0.082	\$0.117	\$0.445	\$0.230	\$0.100		\$0.775		7.0%	7.0%	\$0.829	200,192,000
Newfoundland & Labrador	\$0.246	\$0.098	\$0.079	\$0.423	\$0.165	\$0.100		\$0.688		8.0%	7.0%	\$0.736	580,576,000
Canada	\$0.246	\$0.098	\$0.059	\$0.403	\$0.127	\$0.100	\$0.006	\$0.636	0.8%	2.4%	7.0%	\$0.680	36,449,405,000

2001-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 2001
British Columbia	\$0.246	\$0.088	\$0.093	\$0.427	\$0.115	\$0.040	\$0.040	\$0.622		7.0%	7.0%	\$0.666	1,329,901,000
Alberta	\$0.246	\$0.099	\$0.100	\$0.445	\$0.090	\$0.040		\$0.575		7.0%	7.0%	\$0.615	2,293,900,000
Saskatchewan	\$0.246	\$0.099	\$0.095	\$0.440	\$0.150	\$0.040		\$0.630		7.0%	7.0%	\$0.674	854,377,000
Manitoba	\$0.246	\$0.103	\$0.127	\$0.476	\$0.109	\$0.040		\$0.625		7.0%	7.0%	\$0.669	469,804,000
Ontario	\$0.246	\$0.106	\$0.093	\$0.445	\$0.143	\$0.040		\$0.628		7.0%	7.0%	\$0.672	4,355,105,000
Quebec	\$0.246	\$0.091	\$0.105	\$0.442	\$0.162	\$0.040		\$0.644	7.5%	7.0%	\$0.737	2,899,166,000	
New Brunswick	\$0.246	\$0.088	\$0.130	\$0.464	\$0.138	\$0.040		\$0.642		8.0%	7.0%	\$0.738	409,974,000
Nova Scotia	\$0.246	\$0.082	\$0.114	\$0.442	\$0.154	\$0.040		\$0.636		8.0%	7.0%	\$0.731	360,323,000
Prince Edward Island	\$0.246	\$0.082	\$0.159	\$0.487	\$0.135	\$0.040		\$0.662		7.0%	7.0%	\$0.708	44,524,000
Newfoundland & Labrador	\$0.246	\$0.098	\$0.160	\$0.504	\$0.165	\$0.040		\$0.709		8.0%	7.0%	\$0.815	182,501,000
Canada	\$0.246	\$0.094	\$0.118	\$0.457	\$0.136	\$0.040	\$0.004	\$0.637	0.8%	2.4%	7.0%	\$0.703	13,199,575,000

Are We There Yet?: 11th Annual Gas Tax Honesty Report

2000-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 2000
British Columbia	\$0.279	\$0.096	\$0.020	\$0.395	\$0.110	\$0.100	\$0.040	\$0.645			7.0%	\$0.690	4,406,399,000
Alberta	\$0.279	\$0.077	\$0.057	\$0.413	\$0.090	\$0.100		\$0.603			7.0%	\$0.645	4,548,300,000
Saskatchewan	\$0.279	\$0.079	\$0.066	\$0.424	\$0.015	\$0.100		\$0.539			7.0%	\$0.577	1,292,393,000
Manitoba	\$0.279	\$0.084	\$0.047	\$0.410	\$0.115	\$0.100		\$0.625			7.0%	\$0.669	1,304,807,000
Ontario	\$0.279	\$0.092	\$0.043	\$0.414	\$0.147	\$0.100		\$0.661			7.0%	\$0.707	13,868,131,000
Quebec	\$0.279	\$0.079	\$0.046	\$0.404	\$0.152	\$0.100	\$0.015	\$0.671	7.5%		7.0%	\$0.718	7,858,795,000
New Brunswick	\$0.279	\$0.087	\$0.068	\$0.434	\$0.107	\$0.100		\$0.641		8.0%	7.0%	\$0.686	1,019,441,000
Nova Scotia	\$0.279	\$0.083	\$0.066	\$0.428	\$0.135	\$0.100		\$0.663		8.0%	7.0%	\$0.709	1,191,306,000
Prince Edward Island	\$0.279	\$0.083	\$0.065	\$0.427	\$0.130	\$0.100		\$0.657			7.0%	\$0.703	205,235,000
Newfoundland & Labrador	\$0.279	\$0.109	\$0.071	\$0.459	\$0.165	\$0.100		\$0.724		8.0%	7.0%	\$0.775	574,110,000
Canada	\$0.279	\$0.087	\$0.055	\$0.421	\$0.117	\$0.100	\$0.006	\$0.643	0.8%	2.4%	7.0%	\$0.688	36,268,917,000

2000-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 2000
British Columbia	\$0.279	\$0.086	\$0.044	\$0.409	\$0.115	\$0.040	\$0.040	\$0.604			7.0%	\$0.646	1,370,074,000
Alberta	\$0.279	\$0.083	\$0.072	\$0.434	\$0.090	\$0.040		\$0.564			7.0%	\$0.603	2,173,500,000
Saskatchewan	\$0.279	\$0.085	\$0.068	\$0.432	\$0.150	\$0.040		\$0.622			7.0%	\$0.666	833,144,000
Manitoba	\$0.279	\$0.089	\$0.071	\$0.439	\$0.109	\$0.040		\$0.588			7.0%	\$0.629	459,958,000
Ontario	\$0.279	\$0.106	\$0.073	\$0.458	\$0.143	\$0.040		\$0.641			7.0%	\$0.686	4,335,000,000
Quebec	\$0.279	\$0.106	\$0.079	\$0.464	\$0.162	\$0.040		\$0.666	7.5%		7.0%	\$0.763	2,922,047,000
New Brunswick	\$0.279	\$0.104	\$0.094	\$0.477	\$0.137	\$0.040		\$0.654		8.0%	7.0%	\$0.752	453,306,000
Nova Scotia	\$0.279	\$0.097	\$0.097	\$0.473	\$0.154	\$0.040		\$0.667		8.0%	7.0%	\$0.767	352,916,000
Prince Edward Island	\$0.279	\$0.097	\$0.093	\$0.469	\$0.135	\$0.040		\$0.644			7.0%	\$0.689	44,756,000
Newfoundland & Labrador	\$0.279	\$0.120	\$0.134	\$0.533	\$0.165	\$0.040		\$0.738		8.0%	7.0%	\$0.849	186,856,000
Canada	\$0.279	\$0.097	\$0.083	\$0.459	\$0.136	\$0.040	\$0.004	\$0.639	0.8%	2.4%	7.0%	\$0.705	13,131,557,000

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1999-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 1999
British Columbia	\$0.172	\$0.077	-\$0.018	\$0.231	\$0.110	\$0.100	\$0.040	\$0.481			7.0%	\$0.515	4,489,276,000
Alberta	\$0.172	\$0.066	\$0.065	\$0.303	\$0.090	\$0.100		\$0.493			7.0%	\$0.528	4,491,300,000
Saskatchewan	\$0.172	\$0.068	\$0.076	\$0.316	\$0.015	\$0.100		\$0.431			7.0%	\$0.461	1,366,647,000
Manitoba	\$0.172	\$0.072	\$0.078	\$0.322	\$0.115	\$0.100		\$0.537			7.0%	\$0.575	1,296,423,000
Ontario	\$0.172	\$0.068	\$0.047	\$0.287	\$0.147	\$0.100		\$0.534			7.0%	\$0.571	13,734,980,000
Quebec	\$0.172	\$0.055	\$0.050	\$0.277	\$0.152	\$0.100	\$0.015	\$0.544	7.5%		7.0%	\$0.582	7,717,499,000
New Brunswick	\$0.172	\$0.068	\$0.067	\$0.307	\$0.107	\$0.100		\$0.514		8.0%	7.0%	\$0.550	1,053,862,000
Nova Scotia	\$0.172	\$0.062	\$0.062	\$0.296	\$0.135	\$0.100		\$0.531		8.0%	7.0%	\$0.568	1,157,551,000
Prince Edward Island	\$0.172	\$0.062	\$0.033	\$0.267	\$0.130	\$0.100		\$0.497			7.0%	\$0.532	209,466,000
Newfoundland & Labrador	\$0.172	\$0.090	\$0.050	\$0.312	\$0.165	\$0.100		\$0.577		8.0%	7.0%	\$0.617	587,784,000
Canada	\$0.172	\$0.069	\$0.051	\$0.292	\$0.117	\$0.100	\$0.006	\$0.514	0.8%	2.4%	7.0%	\$0.550	36,104,788,000

1999-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 1999
British Columbia	\$0.172	\$0.040	\$0.040	\$0.252	\$0.115	\$0.040	\$0.040	\$0.447			7.0%	\$0.478	1,208,936,000
Alberta	\$0.172	\$0.059	\$0.104	\$0.335	\$0.090	\$0.040		\$0.465			7.0%	\$0.498	1,973,800,000
Saskatchewan	\$0.172	\$0.061	\$0.091	\$0.324	\$0.150	\$0.040		\$0.514			7.0%	\$0.550	811,645,000
Manitoba	\$0.172	\$0.065	\$0.094	\$0.331	\$0.109	\$0.040		\$0.480			7.0%	\$0.514	457,772,000
Ontario	\$0.172	\$0.063	\$0.062	\$0.297	\$0.143	\$0.040		\$0.480			7.0%	\$0.514	4,028,500,000
Quebec	\$0.172	\$0.053	\$0.081	\$0.306	\$0.162	\$0.040		\$0.508	7.5%		7.0%	\$0.582	3,075,109,000
New Brunswick	\$0.172	\$0.065	\$0.112	\$0.349	\$0.137	\$0.040		\$0.526		8.0%	7.0%	\$0.605	474,232,000
Nova Scotia	\$0.172	\$0.056	\$0.105	\$0.333	\$0.154	\$0.040		\$0.527		8.0%	7.0%	\$0.606	344,394,000
Prince Edward Island	\$0.172	\$0.056	\$0.105	\$0.333	\$0.135	\$0.040		\$0.508			7.0%	\$0.544	43,448,000
Newfoundland & Labrador	\$0.172	\$0.083	\$0.164	\$0.419	\$0.165	\$0.040		\$0.624		8.0%	7.0%	\$0.718	166,113,000
Canada	\$0.172	\$0.060	\$0.096	\$0.328	\$0.136	\$0.040	\$0.004	\$0.508	0.8%	2.4%	7.0%	\$0.561	12,583,949,000

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1998-Gasoline													
Province / Territory	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)	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)	Net Litres Sold - 1998
British Columbia	\$0.127	\$0.080	-\$0.002	\$0.205	\$0.110	\$0.100	\$0.040	\$0.455			7.0%	\$0.487	4,400,672,000
Alberta	\$0.127	\$0.073	\$0.064	\$0.264	\$0.090	\$0.100		\$0.454			7.0%	\$0.486	4,406,400,000
Saskatchewan	\$0.127	\$0.075	\$0.068	\$0.270	\$0.015	\$0.100		\$0.385			7.0%	\$0.412	1,316,353,000
Manitoba	\$0.127	\$0.081	\$0.075	\$0.283	\$0.115	\$0.100		\$0.498			7.0%	\$0.533	1,261,374,000
Ontario	\$0.127	\$0.067	\$0.036	\$0.230	\$0.147	\$0.100		\$0.477			7.0%	\$0.510	13,060,801,000
Quebec	\$0.127	\$0.056	\$0.035	\$0.218	\$0.152	\$0.100	\$0.039	\$0.509	7.5%		7.0%	\$0.545	7,811,707,000
New Brunswick	\$0.127	\$0.067	\$0.080	\$0.274	\$0.107	\$0.100		\$0.481		8.0%	7.0%	\$0.515	1,019,099,000
Nova Scotia	\$0.127	\$0.060	\$0.074	\$0.261	\$0.135	\$0.100		\$0.496		8.0%	7.0%	\$0.531	1,169,653,000
Prince Edward Island	\$0.127	\$0.060	\$0.085	\$0.272	\$0.130	\$0.100		\$0.502			7.0%	\$0.537	196,093,000
Newfoundland & Labrador	\$0.127	\$0.087	\$0.083	\$0.297	\$0.165	\$0.100		\$0.562		8.0%	7.0%	\$0.601	560,892,000
Canada	\$0.127	\$0.071	\$0.060	\$0.257	\$0.117	\$0.100	\$0.008	\$0.482	0.8%	2.4%	7.0%	\$0.516	35,203,044,000

1998-Diesel Oil													
Province / Territory	Crude Costs	Refiner Operating Margin	Marketing Operating Margin	Avg. Cost of Diesel Without Taxes (Per - Litre)	Provincial Consumption Tax (Per-Litre)	Federal Excise Tax (Per-Litre)	Net Additional Taxes (Per-Litre)	Avg. Cost of Diesel With "Quantity" Taxes Only (Per - Litre)	QST	GST / HST (Provincial Share)	GST / HST (Federal Share)	Avg. Cost of Diesel With Taxes (Per - Litre)	Net Litres Sold - 1998
British Columbia	\$0.129	\$0.064	\$0.098	\$0.291	\$0.115	\$0.040	\$0.040	\$0.486			7.0%	\$0.520	1,173,724,000
Alberta	\$0.129	\$0.065	\$0.124	\$0.318	\$0.090	\$0.040		\$0.448			7.0%	\$0.479	1,934,600,000
Saskatchewan	\$0.129	\$0.070	\$0.121	\$0.320	\$0.150	\$0.040		\$0.510			7.0%	\$0.546	774,161,000
Manitoba	\$0.129	\$0.071	\$0.123	\$0.323	\$0.109	\$0.040		\$0.472			7.0%	\$0.505	439,040,000
Ontario	\$0.129	\$0.062	\$0.084	\$0.275	\$0.143	\$0.040		\$0.458			7.0%	\$0.490	3,772,900,000
Quebec	\$0.129	\$0.059	\$0.108	\$0.296	\$0.162	\$0.040		\$0.498	7.5%		7.0%	\$0.570	2,990,116,000
New Brunswick	\$0.129	\$0.074	\$0.146	\$0.349	\$0.137	\$0.040		\$0.526		8.0%	7.0%	\$0.605	383,899,000
Nova Scotia	\$0.129	\$0.064	\$0.149	\$0.342	\$0.154	\$0.040		\$0.536		8.0%	7.0%	\$0.616	328,250,000
Prince Edward Island	\$0.129	\$0.064	\$0.151	\$0.344	\$0.135	\$0.040		\$0.519			7.0%	\$0.555	42,014,000
Newfoundland & Labrador	\$0.129	\$0.083	\$0.210	\$0.422	\$0.165	\$0.040		\$0.627		8.0%	7.0%	\$0.721	149,750,000
Canada	\$0.129	\$0.068	\$0.131	\$0.328	\$0.136	\$0.040	\$0.004	\$0.508	0.8%	2.4%	7.0%	\$0.561	11,988,454,000

Are We There Yet?: 11th Annual Gas Tax Honesty Report

2009-Federal Infrastructure Spending							
Item	Net Total	Time Period (Years)	Budgeted This Year	*Transfers	Other Contributions to P/T/Ms & Direct Federal Spending	*Total Transfers & Spending	
<i>Building Canada Plan</i>	\$37,073,000,000	7	\$5,442,000,000	-	-	-	
Gas Tax Funding	\$11,800,000,000	7	\$2,000,000,000	\$2,000,000,000		\$2,000,000,000	
GST Rebate	\$5,835,000,000	7	\$790,000,000	\$790,000,000		\$790,000,000	
Building Canada Fund	\$8,801,000,000	7	\$1,186,000,000		\$1,186,000,000	\$1,186,000,000	
Communities Component Bonus	\$500,000,000	2	\$250,000,000		\$250,000,000	\$250,000,000	
Fund for gateways & border crossings	\$2,105,000,000	7	\$283,000,000		\$283,000,000	\$283,000,000	
Fund for P3 projects	\$1,257,000,000	7	\$169,000,000		\$169,000,000	\$169,000,000	
Equal per jurisdiction funding	\$2,275,000,000	7	\$325,000,000	\$325,000,000		\$325,000,000	
Accelerating payments under 2011, 2012 & 2013 Payments (Where Applicable)	\$975,000,000	2	\$487,500,000	\$487,500,000		\$487,500,000	
Maximum Cost-Shared Additional Federal Funding	\$1,000,000,000	2	\$500,000,000	\$500,000,000		\$500,000,000	
Asia-Pacific Gateway and Corridor Initiative	\$1,000,000,000	8	\$118,000,000		\$118,000,000	\$118,000,000	
Infrastructure Stimulus Fund	\$4,000,000,000	2	\$2,000,000,000		\$2,000,000,000	\$2,000,000,000	
Sun setting infrastructure initiatives	\$4,023,000,000	10	\$571,000,000		\$571,000,000	\$571,000,000	
Total Budgeted	\$43,571,000,000	-	\$8,679,500,000	\$4,102,500,000	\$4,577,000,000	\$8,679,500,000	

*Estimate, Italics not included, "Provincial" also include all local governments in that jurisdiction, Light Text = "Temporary" Spending

Are We There Yet?: 11th Annual Gas Tax Honesty Report

2008-Federal Infrastructure Spending									
Item	Net Total	Time Period (Years)	Budgeted This Year	*Transfers	Other Contributions to P/T/Ms & Direct Federal Spending	*Total Federal Spending & Transfers			
<i>Building Canada Plan</i>	<i>\$37,073,000,000</i>	7	<i>\$4,653,000,000</i>	-	-	-			
Gas Tax Funding	\$11,800,000,000	7	\$1,000,000,000	\$1,000,000,000		\$1,000,000,000			
GST Rebate	\$5,835,000,000	7	\$750,000,000	\$750,000,000		\$750,000,000			
Building Canada Fund	\$8,801,000,000	7	\$926,000,000		\$926,000,000	\$926,000,000			
Fund for gateways & border crossings	\$2,105,000,000	7	\$221,000,000		\$221,000,000	\$221,000,000			
Fund for P3 projects	\$1,257,000,000	7	\$132,000,000		\$132,000,000	\$132,000,000			
Equal per jurisdiction funding	\$2,275,000,000	7	\$325,000,000	\$325,000,000		\$325,000,000			
Asia-Pacific Gateway and Corridor Initiative	\$1,000,000,000	8	\$158,000,000		\$158,000,000	\$158,000,000			
Sun setting infrastructure initiatives	\$4,023,000,000	10	\$1,141,000,000		\$1,141,000,000	\$1,141,000,000			
Total Budgeted	\$37,096,000,000	-	\$4,653,000,000	\$2,075,000,000	\$2,578,000,000	\$4,653,000,000			

* Estimate

2007-Federal Infrastructure Spending									
Item	Net Total	Time Period (Years)	Budgeted This Year	*Transfers	Other Contributions to P/T/Ms & Direct Federal Spending	*Total Transfers & Spending			
<i>Building Canada Plan</i>	<i>\$37,073,000,000</i>	7	<i>\$4,335,000,000</i>	-	-	-			
Gas Tax Funding	\$11,800,000,000	7	\$800,000,000	\$800,000,000		\$800,000,000			
GST Rebate	\$5,835,000,000	7	\$715,000,000	\$715,000,000		\$715,000,000			
Building Canada Fund	\$8,801,000,000	7	\$572,000,000		\$572,000,000	\$572,000,000			
Fund for gateways & border crossings	\$2,105,000,000	7	\$137,000,000		\$137,000,000	\$137,000,000			
Fund for P3 projects	\$1,257,000,000	7	\$82,000,000		\$82,000,000	\$82,000,000			
Equal per jurisdiction funding	\$2,275,000,000	7	\$325,000,000	\$325,000,000		\$325,000,000			
Asia-Pacific Gateway and Corridor Initiative	\$1,000,000,000	8	\$108,000,000		\$108,000,000	\$108,000,000			
Sun setting infrastructure initiatives	\$4,023,000,000	6	\$1,597,000,000		\$1,597,000,000	\$1,597,000,000			
Total Budgeted	\$37,096,000,000	-	\$4,336,000,000	\$1,840,000,000	\$2,496,000,000	\$4,336,000,000			

* Estimate

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2006-Federal Infrastructure Spending						
Item	Net Total	Time Period (Years)	Budgeted This Year	*Transfers	Other Contributions to P/T/MS & Direct Federal Spending	*Total Transfers & Spending
Highways & Border Infrastructure Fund	\$1,675,000,000	4	\$245,000,000		\$245,000,000	
Canada's Pacific Gateway Initiative	\$239,000,000	4	\$19,000,000		\$19,000,000	
Canada Strategic Infrastructure Fund	\$1,180,000,000	3	\$0		\$0	\$0
Municipal Rural Infrastructure Fund	\$1,532,000,000	4	\$200,000,000		\$200,000,000	\$200,000,000
Existing infrastructure agreements	\$3,875,000,000	4	\$1,467,000,000		\$1,467,000,000	\$1,467,000,000
GST Rebate	\$2,680,000,000	4	\$625,000,000	\$625,000,000		\$625,000,000
Gas Tax Funding	\$4,400,000,000	4	\$600,000,000	\$600,000,000		\$600,000,000
Total Budgeted	\$13,667,000,000	-	\$2,892,000,000	\$1,225,000,000		\$1,931,000,000

* Estimate

2005-Federal Infrastructure Spending					
Item	Budgeted This Year	*Transfers	Other Contributions to P/T/MS & Direct Federal Spending	*Total Transfers & Spending	
Transport Canada Spending	\$1,493,000,000		\$1,493,000,000	\$1,493,000,000	
Highway Spending Transfers	\$444,000,000	\$444,000,000		\$444,000,000	
Total Budgeted	\$1,937,000,000	\$444,000,000		\$1,493,000,000	\$1,937,000,000

* Estimate

2004-Federal Infrastructure Spending					
Item	Budgeted This Year	*Transfers	Other Contributions to P/T/MS & Direct Federal Spending	*Total Transfers & Spending	
Transport Canada Spending	\$1,647,000,000		\$1,647,000,000	\$1,647,000,000	
Highway Spending Transfers	\$324,000,000	\$324,000,000		\$324,000,000	
Total Budgeted	\$1,971,000,000	\$324,000,000		\$1,647,000,000	\$1,971,000,000

* Estimate

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2003-Federal Infrastructure Spending				
Item	Budgeted This Year	*Transfers	Other Contributions to P/T/Ms & Direct Federal Spending	*Total Transfers & Spending
Transport Canada Spending	\$1,464,000,000		\$1,464,000,000	\$1,464,000,000
Highway Spending Transfers	\$135,000,000	\$135,000,000		\$135,000,000
Total Budgeted	\$1,599,000,000	\$135,000,000	\$1,464,000,000	\$1,599,000,000

* Estimate

2002-Federal Infrastructure Spending				
Item	Budgeted This Year	*Transfers	Other Contributions to P/T/Ms & Direct Federal Spending	*Total Transfers & Spending
Transport Canada Spending	\$1,451,000,000		\$1,451,000,000	\$1,451,000,000
Highway Spending Transfers	\$134,000,000	\$134,000,000		\$134,000,000
Total Budgeted	\$1,585,000,000	\$134,000,000	\$1,451,000,000	\$1,585,000,000

* Estimate

2001-Federal Infrastructure Spending				
Item	Budgeted This Year	*Transfers	Other Contributions to P/T/Ms & Direct Federal Spending	*Total Transfers & Spending
Transport Canada Spending	\$1,220,328,954		\$1,220,328,954	\$1,220,328,954
Highway Spending Transfers	\$118,637,457	\$118,637,457		\$118,637,457
Total Budgeted	\$1,338,966,411	\$118,637,457	\$1,220,328,954	\$1,338,966,411

* Estimate

2000-Federal Infrastructure Spending				
Item	Budgeted This Year	*Transfers	Other Contributions to P/T/Ms & Direct Federal Spending	*Total Transfers & Spending
Transport Canada Spending	\$940,451,338		\$940,451,338	\$940,451,338
Highway Spending Transfers	\$113,339,267	\$113,339,267		\$113,339,267
Total Budgeted	\$1,053,790,605	\$113,339,267	\$940,451,338	\$1,053,790,605

* Estimate

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1999-Federal Infrastructure Spending				
Item	Budgeted This Year	*Transfers	Other Contributions to P/T/Ms & Direct Federal Spending	*Total Transfers & Spending
Transport Canada Spending	\$962,582,477		\$962,582,477	\$962,582,477
Highway Spending Transfers	\$190,709,744	\$190,709,744		\$190,709,744
Total Budgeted	\$1,153,292,221	\$190,709,744	\$962,582,477	\$1,153,292,221

* Estimate

1998-Federal Infrastructure Spending				
Item	Budgeted This Year	*Transfers	Other Contributions to P/T/Ms & Direct Federal Spending	*Total Transfers & Spending
Transport Canada Spending	\$1,072,143,256		\$1,072,143,256	\$1,072,143,256
Highway Spending Transfers	\$194,095,083	\$194,095,083		\$194,095,083
Total Budgeted	\$1,266,238,339	\$194,095,083	\$1,072,143,256	\$1,266,238,339

* Estimate