

# TAX FACT SHEET

## GASOLINE TAX



Gasoline tax is collected by the province on the sale of most gasoline, diesel, auto propane, marine diesel and aviation fuel

Source: NRCAN Average Retail Prices for Gasoline in 2018



- Gasoline tax is levied on each litre of fuel and included in the price paid by consumers at the pump, HST also applies to gasoline and heating fuels.
- Furnace fuel, stove oil, kerosene, propane, butane or naphtha grades of gasoline used for a purpose other than the generation of power in an internal combustion engine are not taxable.
- Gasoline consumed in or by fishing, farming, logging, manufacturing and processing, transportation by boat, locomotives, generation of electricity and household fuels may be exempted from the tax.
- Gasoline tax rates for diesel affect the price of goods and services in the province as transportation costs are passed on to consumers and embedded in the price paid for various products.
- Based on the current retail price of gasoline (January 1, 2018), a purchase of 50 litres of fuel would cost consumers, on average, \$57.70 in St. John's compared to \$57.20 in Halifax, Nova Scotia and \$56.75 in Moncton, New Brunswick. Based on the current maximum regulated price however, consumers would pay \$63.20 for 50 litres of fuel in St. John's.
- Based on the average weekly price for gasoline in 2017, consumers in St. John's would have paid \$3,134.09 for 2,500 litres of gasoline. This includes the 16.5 cents per litre temporary gasoline tax for part of the year.

### Gasoline Tax Rates

January 1, 2018

	Gasoline (cents/litre)	Diesel (cents/litre)
NL	20.5	21.5
PE	13.1	20.2
NS	15.5	15.4
NB	15.5	21.5
QC	19.2	20.2
ON	14.7	14.3
MB	14.0	14.0
SK	15.0	15.0
AB	13.0	13.0
BC	14.5	15.0