

## Table of Fuel Tax Rates in Québec, by Region

in force from April 1, 2011 to March 31, 2012

Fuel Tax Act

The tax rates shown on this form are valid only from April 1, 2011, to March 31, 2012. To obtain the rates for other periods, see the corresponding versions of the form.

The distances indicated correspond to the number of kilometres travelled by a motor vehicle using the shortest route between the business and the region in question.

### 1 Gasoline and non-coloured fuel oil

#### Regions in which the regular rate applies

	Tax per litre (regular rate)
Gasoline	\$0.1720
Non-coloured fuel oil	\$0.1820

#### Area of jurisdiction of the AMT<sup>1</sup>

	Tax per litre (regular rate)	Increase	Net tax per litre
Gasoline	\$0.1720	\$0.0300	<b>\$0.2020<sup>2</sup></b>

#### Regions bordering on Ontario or New Brunswick

If you are in a border region included in a peripheral or specified region, you may take advantage of the reduction rate most favourable to you.

				Included in a peripheral region			Included in a specified region		
	Tax per litre (regular rate)	Reduction	Net tax per litre	Tax per litre (regular rate)	Reduction	Net tax per litre	Tax per litre (regular rate)	Reduction	Net tax per litre
(0 to less than 5 km)									
Gasoline	\$0.1720	\$0.0400	<b>\$0.1320</b>	\$0.1720	\$0.0465	<b>\$0.1255</b>	—	—	—
Non-coloured fuel oil	\$0.1820	—	<b>\$0.1820</b>	\$0.1820	\$0.0382	<b>\$0.1438</b>	\$0.1820	\$0.0190	<b>\$0.1630</b>

(5 to less than 10 km)

Gasoline	\$0.1720	\$0.0300	<b>\$0.1420</b>	\$0.1720	\$0.0465	<b>\$0.1255</b>	—	—	—
Non-coloured fuel oil	\$0.1820	—	<b>\$0.1820</b>	\$0.1820	\$0.0382	<b>\$0.1438</b>	\$0.1820	\$0.0190	<b>\$0.1630</b>

(10 to less than 15 km)

Gasoline	\$0.1720	\$0.0200	<b>\$0.1520</b>	\$0.1720	\$0.0465	<b>\$0.1255</b>	\$0.1720	\$0.0230	<b>\$0.1490</b>
Non-coloured fuel oil	\$0.1820	—	<b>\$0.1820</b>	\$0.1820	\$0.0382	<b>\$0.1438</b>	\$0.1820	\$0.0190	<b>\$0.1630</b>

(15 to less than 20 km) and designated region<sup>3</sup>

Gasoline	\$0.1720	\$0.0100	<b>\$0.1620</b>	\$0.1720	\$0.0465	<b>\$0.1255</b>	\$0.1720	\$0.0230	<b>\$0.1490</b>
Non-coloured fuel oil	\$0.1820	—	<b>\$0.1820</b>	\$0.1820	\$0.0382	<b>\$0.1438</b>	\$0.1820	\$0.0190	<b>\$0.1630</b>

- For a list of the municipalities included in the AMT's area of jurisdiction, refer to the *Act respecting the Agence métropolitaine de transport* or contact a Revenu Québec office.
- The tax rate on gasoline delivered in the area of jurisdiction of the Agence métropolitaine de transport (AMT). The increased rate applies to gasoline, other than that in the fuel tank of an automobile or boat, that a person brings or causes to be brought into the above-mentioned jurisdiction for consumption. The increased rate also applies to the gasoline that a person stores in the above-mentioned jurisdiction and on which the tax increase has not been applied.
- The designated region is bounded on the west by the border region located in the electoral division of Chapleau; on the north, within 20 kilometers of Route 148; on the east, by the border region located in the electoral division of Argenteuil; and on the south, by the Rivière des Outaouais (Ottawa River).

## 1 Gasoline and non-coloured fuel oil (continued)

### Regions bordering on the U.S.

No reduction is granted for non-coloured fuel oil acquired in border regions.

(0 to less than 5 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1720	\$0.0800	<b>\$0.0920</b>

(5 to less than 10 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1720	\$0.0600	<b>\$0.1120</b>

(10 to less than 15 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1720	\$0.0400	<b>\$0.1320</b>

(15 to less than 20 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1720	\$0.0200	<b>\$0.1520</b>

### Peripheral regions

	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1720	\$0.0465	<b>\$0.1255</b>
Non-coloured fuel oil	\$0.1820	\$0.0382	<b>\$0.1438</b>

### Regions bordering on a peripheral region

(0 to less than 5 km)	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1720	\$0.0465	<b>\$0.1255</b>
Non-coloured fuel oil	\$0.1820	\$0.0382	<b>\$0.1438</b>

(5 to less than 10 km)	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1720	\$0.0310	<b>\$0.1410</b>
Non-coloured fuel oil	\$0.1820	\$0.0260	<b>\$0.1560</b>

(10 to less than 15 km)	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1720	\$0.0170	<b>\$0.1550</b>
Non-coloured fuel oil	\$0.1820	\$0.0140	<b>\$0.1680</b>

(15 to less than 20 km)	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1720	\$0.0020	<b>\$0.1700</b>
Non-coloured fuel oil	\$0.1820	\$0.0010	<b>\$0.1810</b>

### Specified regions

Gasoline	\$0.1720	\$0.0230	<b>\$0.1490</b>
Non-coloured fuel oil	\$0.1820	\$0.0190	<b>\$0.1630</b>

### Regions bordering on a specified region

(0 to less than 10 km)	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1720	\$0.0120	<b>\$0.1600</b>
Non-coloured fuel oil	\$0.1820	\$0.0100	<b>\$0.1720</b>

## Indian reserves or establishments

Cacouna-Whitworth, Odanak, Wendake, Wolinak, Manawan	Tax per litre (regular rate)
Gasoline	\$0.1720
Non-coloured fuel oil	\$0.1820

Kahnawake and Kanesatake (Oka)	Tax per litre (regular rate)
Gasoline	\$0.2020
Non-coloured fuel oil	\$0.1820

Other Indian reserves or establishments as described in  
Schedule 1 to the *Regulation respecting the application of the  
Fuel Tax Act*

Gasoline	\$0.1255
Non-coloured fuel oil	\$0.1438

## 2 Other types of fuel

	Tax per litre (regular rate)
Aviation gasoline	\$0.030
Gasohol	\$0.1720
LPG (liquefied petroleum gas)	\$0.1720
Pure ethanol	\$0.1820
Bunker fuel	\$0.1820
Blended diesel	\$0.1820
Locomotive fuel	\$0.030
Domestic jet fuel	\$0.030
Pure biodiesel	\$0.1820