

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

### in force from April 1 to June 30, 2012

#### Fuel Tax Act

The tax rates shown on this form are valid from April 1 to June 30, 2012. For the rates in effect 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 fuel distribution establishment 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	\$0.1820
Non-coloured fuel oil	\$0.1920

### Jurisdiction of the AMT<sup>1</sup>

	Tax per litre (regular rate)	Increase	Net tax per litre
Gasoline	\$0.1820	\$0.0300\$	<b>\$0.2120<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.

(0 to less than 5 km)				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
Gasoline	\$0.1820	\$0.0400	<b>\$0.1420</b>	\$0.1820	\$0.0465	<b>\$0.1355</b>	—	—	—
Non-coloured fuel oil	\$0.1920	—	<b>\$0.1920</b>	\$0.1920	\$0.0382	<b>\$0.1538</b>	\$0.1920	\$0.0190	<b>\$0.1730</b>

(5 to less than 10 km)

Gasoline	\$0.1820	\$0.0300	<b>\$0.1520</b>	\$0.1820	\$0.0465	<b>\$0.1355</b>	—	—	—
Non-coloured fuel oil	\$0.1920	—	<b>\$0.1920</b>	\$0.1920	\$0.0382	<b>\$0.1538</b>	\$0.1920	\$0.0190	<b>\$0.1730</b>

(10 to less than 15 km)

Gasoline	\$0.1820	\$0.0200	<b>\$0.1620</b>	\$0.1820	\$0.0465	<b>\$0.1355</b>	\$0.1820	\$0.0230	<b>\$0.1590</b>
Non-coloured fuel oil	\$0.1920	—	<b>\$0.1920</b>	\$0.1920	\$0.0382	<b>\$0.1538</b>	\$0.1920	\$0.0190	<b>\$0.1730</b>

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

Gasoline	\$0.1820	\$0.0100	<b>\$0.1720</b>	\$0.1820	\$0.0465	<b>\$0.1355</b>	\$0.1820	\$0.0230	<b>\$0.1590</b>
Non-coloured fuel oil	\$0.1920	—	<b>\$0.1920</b>	\$0.1920	\$0.0382	<b>\$0.1538</b>	\$0.1920	\$0.0190	<b>\$0.1730</b>

- For a list of the municipalities and reserves included in the jurisdiction of the Agence métropolitaine de transport (AMT), go to our website at [www.revenuquebec.ca](http://www.revenuquebec.ca), refer to the *Act respecting the Agence métropolitaine de transport* or contact a Revenu Québec office.
- An increased tax rate applies on gasoline delivered in the jurisdiction of the AMT. This increased tax rate also applies on gasoline that a person brings, or causes to be brought, into the jurisdiction for consumption by such person. In addition, the increased rate applies on gasoline that a person stores or produces in the above-mentioned jurisdiction and on which the tax increase has not been applied. The increased rate does not, however, apply on gasoline to be used for supplying an aircraft engine or on gasoline brought into the jurisdiction in a fuel tank installed as standard equipment to supply the engine of a motor vehicle or a vessel.
- The designated region is bounded on the west by the border region located in the electoral division of Chapleau; on the north, within 20 kilometres 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 regions bordering on the U.S.

(0 to less than 5 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0800	<b>\$0.1020</b>

(5 to less than 10 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0600	<b>\$0.1220</b>

(10 to less than 15 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0400	<b>\$0.1420</b>

(15 to less than 20 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0200	<b>\$0.1620</b>

### Peripheral regions

	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0465	<b>\$0.1355</b>
Non-coloured fuel oil	\$0.1920	\$0.0382	<b>\$0.1538</b>

### Regions bordering on a peripheral region

(0 to less than 5 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0465	<b>\$0.1355</b>
Non-coloured fuel oil	\$0.1920	\$0.0382	<b>\$0.1538</b>

(5 to less than 10 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0310	<b>\$0.1510</b>
Non-coloured fuel oil	\$0.1920	\$0.0260	<b>\$0.1660</b>

(10 to less than 15 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0170	<b>\$0.1650</b>
Non-coloured fuel oil	\$0.1920	\$0.0140	<b>\$0.1780</b>

(15 to less than 20 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0020	<b>\$0.1800</b>
Non-coloured fuel oil	\$0.1920	\$0.0010	<b>\$0.1910</b>

### Specified regions

Gasoline	\$0.1820	\$0.0230	<b>\$0.1590</b>
Non-coloured fuel oil	\$0.1920	\$0.0190	<b>\$0.1730</b>

### Regions bordering on a specified region

(0 to less than 10 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0120	<b>\$0.1700</b>
Non-coloured fuel oil	\$0.1920	\$0.0100	<b>\$0.1820</b>

### Indian reserves or establishments

Cacouna, Whitworth, Odanak, Wendake, Wôlinak, Manawan	Tax per litre (regular rate)
Gasoline	\$0.1820
Non-coloured fuel oil	\$0.1920

Kahnawake and Kanesatake	Net tax per litre
Gasoline	\$0.2120
Non-coloured fuel oil	\$0.1920

Other Indian reserves or establishments as described in Schedule I to the Regulation respecting the application of the Fuel Tax Act	Net tax per litre
Gasoline	\$0.1355
Non-coloured fuel oil	\$0.1538

## 2 Other types of fuel

	Tax per litre (regular rate)
Aviation gasoline	\$0.030
Gasohol	\$0.1820
Liquefied petroleum gas (LPG)	\$0.1820
Pure ethanol	\$0.1920
Bunker fuel	\$0.1920
Blended diesel	\$0.1920
Locomotive fuel	\$0.030
Domestic jet fuel	\$0.030
Pure biodiesel	\$0.1920