

Table of Fuel Tax Rates in Québec, by Region

in force from July 1, 2012, to March 31, 2013

Fuel Tax Act

The tax rates shown on this form are valid from July 1, 2012, to March 31, 2013. For the rates in effect for other periods, see the corresponding versions of the form.

Note:

Distances provided in parentheses correspond to the number of kilometres (based on the shortest route that can be travelled by a motor vehicle) between the fuel distribution establishment and, as applicable,

- the boundary of a peripheral region or a specified region; or
- the border with a Canadian province or with the United States.

1 Gasoline and non-coloured fuel oil

1.1 Regions in which the regular rate applies

	Tax per litre (regular rate)
Gasoline	\$0.1820
Non-coloured fuel oil	\$0.1920

1.2 Regions¹ in which an increased rate² applies

		Tax per litre (regular rate)	Reduction	Net tax per litre	Increase	Net tax per litre
Gasoline	Area of jurisdiction of the Agence métropolitaine de transport (AMT)	\$0.1820	N/A	N/A	\$0.0300	\$0.2120
	Gaspésie—Îles-de-la-Madeleine administrative region (RAGIM) ³	\$0.1820	\$0.0465	\$0.1355	\$0.0100	\$0.1455

1.3 Regions in which a reduced rate applies

Peripheral regions

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

Specified regions

Gasoline	\$0.1820	\$0.0230	\$0.1590
Non-coloured fuel oil	\$0.1920	\$0.0190	\$0.1730

Regions bordering on a specified region

(less than 10 km)

Gasoline	\$0.1820	\$0.0120	\$0.1700
Non-coloured fuel oil	\$0.1920	\$0.0100	\$0.1820

Regions bordering on a peripheral region

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

(5 to less than 10 km)

Gasoline	\$0.1820	\$0.0310	\$0.1510
Non-coloured fuel oil	\$0.1920	\$0.0260	\$0.1660

(10 to less than 15 km)

Gasoline	\$0.1820	\$0.0170	\$0.1650
Non-coloured fuel oil	\$0.1920	\$0.0140	\$0.1780

(15 to less than 20 km)

Gasoline	\$0.1820	\$0.0020	\$0.1800
Non-coloured fuel oil	\$0.1920	\$0.0010	\$0.1910

1. For a list of the municipalities and reserves included in these regions, see our website at www.revenuquebec.ca or contact us.

2. An increased tax rate applies to gasoline delivered in the area of jurisdiction of the Agence métropolitaine de transport and in the Gaspésie—Îles-de-la-Madeleine administrative region. This increased tax rate also applies to gasoline that a person brings, or causes to be brought, into one of these regions for consumption by that person. In addition, the increased rate applies to gasoline that a person stores or produces in one of these regions and to which the tax increase was not applied at the time of acquisition or production. The increased rate does not, however, apply to gasoline that is to be used to supply an aircraft engine, nor does it apply to gasoline brought into one of these regions in a fuel tank installed as standard equipment to supply the engine of a motor vehicle or a vessel.

3. The Gaspésie—Îles-de-la-Madeleine administrative region is included in a peripheral region; therefore, a reduced tax rate applies therein.

1.3 Regions in which a reduced rate applies (continued)

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.

(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	\$0.1420	\$0.1820	\$0.0465	\$0.1355	—	—	—
Non-coloured fuel oil	\$0.1920	—	\$0.1920	\$0.1920	\$0.0382	\$0.1538	\$0.1920	\$0.0190	\$0.1730

(5 to less than 10 km)

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

(10 to less than 15 km)

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

(15 to less than 20 km) and designated region⁴

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

Regions bordering on the U.S.

No reduction is granted for non-coloured fuel oil acquired in regions bordering on the U.S.

(less than 5 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0800	\$0.1020

(5 to less than 10 km)

Gasoline	\$0.1820	\$0.0600	\$0.1220
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(10 to less than 15 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1820	\$0.0400	\$0.1420

(15 to less than 20 km)

Gasoline	\$0.1820	\$0.0200	\$0.1620
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1.4 Indian reserves or establishments⁵

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

Listuguj and Gesgapegiag	Net tax per litre
Gasoline	\$0.1455
Non-coloured fuel oil	\$0.1538

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

	Tax per litre (regular rate)
Blended diesel	\$0.1920
Locomotive fuel	\$0.030
Kerosene fuel (domestic)	\$0.030
Pure biodiesel	\$0.1920

4. The boundaries of the designated region extend from the border region located in the electoral division of Chapleau in the west, to the border region located in the electoral division of Argenteuil in the east, and from the Rivière des Outaouais (Ottawa River) in the south, to within 20 kilometres of Route 148 in the north.

5. Each Indian reserve and establishment in this section is also included in one of the regions covered in sections 1.1 to 1.3.