

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

### in force as of April 1, 2013

#### Fuel Tax Act

The tax rates shown on this form are valid as of April 1, 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	\$0.1920
Non-coloured fuel oil	\$0.2020

### 1.2 Regions<sup>1</sup> in which an increased rate<sup>2</sup> 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)	\$0.1920	N/A	N/A	\$0.0300	<b>\$0.2220</b>
	Gaspésie—Îles-de-la-Madeleine administrative region (RAGIM) <sup>3</sup>	\$0.1920	\$0.0465	\$0.1455	\$0.0100	<b>\$0.1555</b>

### 1.3 Regions in which a reduced rate applies

#### Peripheral regions

	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1920	\$0.0465	<b>\$0.1455</b>
Non-coloured fuel oil	\$0.2020	\$0.0382	<b>\$0.1638</b>

#### Specified regions

Gasoline	\$0.1920	\$0.0230	<b>\$0.1690</b>
Non-coloured fuel oil	\$0.2020	\$0.0190	<b>\$0.1830</b>

#### Regions bordering on a specified region

(less than 10 km)

Gasoline	\$0.1920	\$0.0120	<b>\$0.1800</b>
Non-coloured fuel oil	\$0.2020	\$0.0100	<b>\$0.1920</b>

#### Regions bordering on a peripheral region

(less than 5 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1920	\$0.0465	<b>\$0.1455</b>
Non-coloured fuel oil	\$0.2020	\$0.0382	<b>\$0.1638</b>

(5 to less than 10 km)

Gasoline	\$0.1920	\$0.0310	<b>\$0.1610</b>
Non-coloured fuel oil	\$0.2020	\$0.0260	<b>\$0.1760</b>

(10 to less than 15 km)

Gasoline	\$0.1920	\$0.0170	<b>\$0.1750</b>
Non-coloured fuel oil	\$0.2020	\$0.0140	<b>\$0.1880</b>

(15 to less than 20 km)

Gasoline	\$0.1920	\$0.0020	<b>\$0.1900</b>
Non-coloured fuel oil	\$0.2020	\$0.0010	<b>\$0.2010</b>

1. For a list of the municipalities and reserves included in these regions, see our website at [www.revenuquebec.ca](http://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	\$0.1920	\$0.0400	<b>\$0.1520</b>	\$0.1920	\$0.0465	<b>\$0.1455</b>	—	—	—
Non-coloured fuel oil	\$0.2020	—	<b>\$0.2020</b>	\$0.2020	\$0.0382	<b>\$0.1638</b>	\$0.2020	\$0.0190	<b>\$0.1830</b>

(5 to less than 10 km)

Gasoline	\$0.1920	\$0.0300	<b>\$0.1620</b>	\$0.1920	\$0.0465	<b>\$0.1455</b>	—	—	—
Non-coloured fuel oil	\$0.2020	—	<b>\$0.2020</b>	\$0.2020	\$0.0382	<b>\$0.1638</b>	\$0.2020	\$0.0190	<b>\$0.1830</b>

(10 to less than 15 km)

Gasoline	\$0.1920	\$0.0200	<b>\$0.1720</b>	\$0.1920	\$0.0465	<b>\$0.1455</b>	\$0.1920	\$0.0230	<b>\$0.1690</b>
Non-coloured fuel oil	\$0.2020	—	<b>\$0.2020</b>	\$0.2020	\$0.0382	<b>\$0.1638</b>	\$0.2020	\$0.0190	<b>\$0.1830</b>

(15 to less than 20 km) and designated region<sup>4</sup>

Gasoline	\$0.1920	\$0.0100	<b>\$0.1820</b>	\$0.1920	\$0.0465	<b>\$0.1455</b>	\$0.1920	\$0.0230	<b>\$0.1690</b>
Non-coloured fuel oil	\$0.2020	—	<b>\$0.2020</b>	\$0.2020	\$0.0382	<b>\$0.1638</b>	\$0.2020	\$0.0190	<b>\$0.1830</b>

#### 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	\$0.1920	\$0.0800	<b>\$0.1120</b>

(5 to less than 10 km)

Gasoline	\$0.1920	\$0.0600	<b>\$0.1320</b>
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(10 to less than 15 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1920	\$0.0400	<b>\$0.1520</b>

(15 to less than 20 km)

Gasoline	\$0.1920	\$0.0200	<b>\$0.1720</b>
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### 1.4 Indian reserves or establishments<sup>5</sup>

Cacouna, Whitworth, Odanak, Wendake, Wôlinak, Manawan	Tax per litre (regular rate)
Gasoline	\$0.1920
Non-coloured fuel oil	\$0.2020

Kahnawake and Kanesatake	Net tax per litre
Gasoline	\$0.2220
Non-coloured fuel oil	\$0.2020

Listuguj and Gesgapegiag	Net tax per litre
Gasoline	\$0.1555
Non-coloured fuel oil	\$0.1638

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	\$0.1455
Non-coloured fuel oil	\$0.1638

## 2 Other types of fuel

	Tax per litre (regular rate)
Aviation gasoline	\$0.030
Gasohol	\$0.1920
Liquefied petroleum gas (LPG)	\$0.1920
Pure ethanol	\$0.2020
Bunker fuel	\$0.2020

	Tax per litre (regular rate)
Blended diesel	\$0.2020
Locomotive fuel	\$0.030
Kerosene fuel (domestic)	\$0.030
Pure biodiesel	\$0.2020

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.