

Current Rates of Excise Taxes

Revised April 2008

This is a quick reference tool only. The *Excise Tax Act* should be consulted for technical application.

I. Petroleum products

leaded gasoline	11 cents per litre
leaded aviation gasoline	11 cents per litre
unleaded gasoline	10 cents per litre
unleaded aviation gasoline	10 cents per litre
diesel fuel	4 cents per litre
aviation fuel	4 cents per litre

II. Automobiles

The excise tax on fuel-inefficient vehicles applies to automobiles (including station wagons, vans, and sport utility vehicles) designed primarily for use as passenger vehicles, but not including pickup trucks, vans equipped to accommodate 10 or more passengers, ambulances and hearses, in accordance with the vehicle's fuel-efficiency rating.

The excise tax on fuel-inefficient vehicles is calculated on the basis of the weighted average fuel consumption rating as determined in accordance with information published by Natural Resources Canada. For purposes of this tax, the weighted average fuel consumption rating is calculated by combining 55% of the city fuel consumption rating with 45% of the highway fuel consumption rating.

Automobiles that have a weighted average fuel consumption rating of 13 or more litres per 100 kilometres will be subject to the excise tax at the following rates:

- at least 13 but less than 14 litres per 100 kilometres, \$1,000;
- at least 14 but less than 15 litres per 100 kilometres, \$2,000;
- at least 15 but less than 16 litres per 100 kilometres, \$3,000; and
- 16 or more litres per 100 kilometres, \$4,000.

Air conditioners designed for use in automobiles, station wagons, vans or trucks (see Schedule I to the *Excise Tax Act* for exceptions) \$100

III. Insurance premiums

10% of the net premium for calendar year