

## Table of Fuel Tax Rates in Québec, by Region in force as of April 1, 2015 Fuel Tax Act

The fuel tax rates in this document are valid as of April 1, 2015. For the rates in effect for other periods, see the corresponding version of this document on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

**Note:**

Distances 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 Autorité régionale de transport métropolitain (ARTM)	\$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>

##### 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>

##### Specified regions

	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1920	\$0.0230	<b>\$0.1690</b>
Non-coloured fuel oil	\$0.2020	\$0.0190	<b>\$0.1830</b>

##### (5 to less than 10 km)

	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1920	\$0.0310	<b>\$0.1610</b>
Non-coloured fuel oil	\$0.2020	\$0.0260	<b>\$0.1760</b>

##### Regions bordering on a specified region

(less than 10 km)

	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1920	\$0.0120	<b>\$0.1800</b>
Non-coloured fuel oil	\$0.2020	\$0.0100	<b>\$0.1920</b>

##### (10 to less than 15 km)

	Tax per litre (regular rate)	Reduction	Net tax per litre
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)

	Tax per litre (regular rate)	Reduction	Net tax per litre
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 or contact us.

2. An increased tax rate applies to gasoline delivered in the area of jurisdiction of the Autorité régionale de transport métropolitain (ARTM) and in the Gaspésie–Îles-de-la-Madeleine administrative region (RAGIM). Note that, effective June 1, 2017, the ARTM replaces the Agence métropolitaine de transport. 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 RAGIM is included in a peripheral region; therefore, a reduced tax rate applies therein. If the establishment is located in a border region, see section 1.3.

### 1.3 Regions in which a reduced rate applies (continued)

#### Regions bordering on Ontario or New Brunswick

If the border region is included in a peripheral or specified region, the applicable reduction rate is the most favourable one. However, if the establishment is located in the RAGIM a \$0.0100 increase must be added to the net tax per litre of gasoline.

				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
(less than 5 km)									
Gasoline	\$0.1920	\$0.0800	<b>\$0.1120</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	\$0.0600	<b>\$0.1320</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	\$0.0400	<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>

(15 to less than 20 km) and designated region

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>

#### 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	\$0.1200	<b>\$0.0720</b>

(5 to less than 10 km)

Gasoline	\$0.1920	\$0.0900	<b>\$0.1020</b>
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(10 to less than 15 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1920	\$0.0600	<b>\$0.1320</b>

(15 to less than 20 km)

Gasoline	\$0.1920	\$0.0300	<b>\$0.1620</b>
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### 1.4 Indian reserves or establishments<sup>4</sup>

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

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

Listuguj <sup>5</sup> 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	\$0.0300
Gasohol	\$0.1920
Liquefied petroleum gas (LPG) or butane	\$0.1920
Pure ethanol	\$0.2020
Bunker fuel	\$0.2020

	Tax per litre (regular rate)
Blended diesel	\$0.2020
Locomotive fuel	\$0.0300
Kerosene	\$0.0300
Pure biodiesel	\$0.2020

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

5. If the establishment is less than 5 km from the New Brunswick border, the net tax rate is \$0.1220 per litre of gasoline. If the distance separating it from the border is 5 km or more but less than 10 km, the rate is \$0.1420 per litre of gasoline.