

## Current Rates of Excise Taxes

Revised December 2005

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. JEWELLERY, CLOCKS, ETC.

Articles commonly or commercially known as jewellery, whether real or imitation, including diamonds and other precious or semi-precious stones for personal use or for adornment of the person and goldsmiths' and silversmiths' products except gold-plated or silver-plated ware for the preparation or serving of food or drink	8%
Clocks adapted to household or personal use, except those specially designed for the use of the blind*	10% of the amount by which the sale price or duty paid value exceeds \$50 (effective November 25, 2005)
Articles of all kinds made in whole or in part of ivory, jet, amber, coral, mother of pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli or other semi-precious stones	8%

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\* The excise tax on all watches is eliminated, effective November 25, 2005.

### III. AUTOMOBILES

Automobiles > 2,007 kg., which is the Automobile Mass Limit (AML) and station wagons and vans 2,268 kg., which is the Wagon Mass Limit (WML)

Escalating weight tax

(a) mass > AML or WML but not more than 45 kg.		\$30
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(b) mass > 45 kg. + AML or WML but does not exceed this aggregate by 45 kg.	add	\$40
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(c) mass > 90 kg. + AML or WML but does not exceed this aggregate by 45 kg.	add	\$50
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(d) for each 45 kg. or portion thereof that the mass > 135 kg. + AML or WML (see Schedule I for criteria for determining mass)	add	\$60
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Air conditioners designed for use in automobiles, station wagons, vans or trucks (see Schedule I for exceptions)	\$100
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### IV. INSURANCE PREMIUMS

10% of the net premium for calendar year