

Description of regions	Effective June 1, 1997, in the case of gasoline; effective October 17, 1997, in the case of non-coloured fuel oil								
	1	2	3	4	5	6	7	8	9

Regions in which the regular rate applies	Tax per litre (regular rate)	Increase	Net tax per litre
Gasoline	\$0.1520	—	\$0.1520
Gasoline ¹	\$0.1520	\$0.0150 ¹	\$0.1670
Non-coloured fuel oil	\$0.1620	—	\$0.1620

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.

Regions bordering on Ontario (0 to less than 5 km)	Tax per litre (regular rate)	Reduction	Net tax per litre	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
Gasoline	\$0.1520	\$0.0400	\$0.1120	\$0.1520	\$0.0465	\$0.1055	—	—	—
Non-coloured fuel oil	\$0.1620	—	\$0.1620	\$0.1620	\$0.0382	\$0.1238	\$0.1620	\$0.0190	\$0.1430

Regions bordering on Ontario (5 to less than 10 km)	Tax per litre (regular rate)	Reduction	Net tax per litre	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
Gasoline	\$0.1520	\$0.0300	\$0.1220	\$0.1520	\$0.0465	\$0.1055	—	—	—
Non-coloured fuel oil	\$0.1620	—	\$0.1620	\$0.1620	\$0.0382	\$0.1238	\$0.1620	\$0.0190	\$0.1430

Regions bordering on Ontario (10 to less than 15 km)	Tax per litre (regular rate)	Reduction	Net tax per litre	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
Gasoline	\$0.1520	\$0.0200	\$0.1320	\$0.1520	\$0.0465	\$0.1055	\$0.1520	\$0.0230	\$0.1290
Non-coloured fuel oil	\$0.1620	—	\$0.1620	\$0.1620	\$0.0382	\$0.1238	\$0.1620	\$0.0190	\$0.1430

Regions bordering on Ontario (15 to less than 20 km) and designated regions (0 to 20 km)	Tax per litre (regular rate)	Reduction	Net tax per litre	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
Gasoline	\$0.1520	\$0.0100	\$0.1420	\$0.1520	\$0.0465	\$0.1055	\$0.1520	\$0.0230	\$0.1290
Non-coloured fuel oil	\$0.1620	—	\$0.1620	\$0.1620	\$0.0382	\$0.1238	\$0.1620	\$0.0190	\$0.1430

Regions bordering on the U.S. (0 to less than 5 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1520	\$0.0800	\$0.0720

Regions bordering on the U.S. (5 to less than 10 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1520	\$0.0600	\$0.0920

Regions bordering on the U.S. (10 to less than 15 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1520	\$0.0400	\$0.1120

Regions bordering on the U.S. (15 to less than 20 km)	Tax per litre (regular rate)	Reduction	Net tax per litre
Gasoline	\$0.1520	\$0.0200	\$0.1320

Notes: No reduction is granted with respect to non-coloured fuel oil acquired in border regions; the tax applies at the regular rate. Propane has not been subject to the tax since March 26, 1997.

1. The increased fuel tax rate applicable to gasoline in the territory under the jurisdiction of the Agence métropolitaine de transport came into effect on January 1, 1996.



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Peripheral regions and regions bordering on a peripheral region (0 to less than 5 km)	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1520	\$0.0465	\$0.1055
Non-coloured fuel oil	\$0.1620	\$0.0382	\$0.1238

Regions bordering on a peripheral region (5 to less than 10 km)	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1520	\$0.0310	\$0.1210
Non-coloured fuel oil	\$0.1620	\$0.0260	\$0.1360

Regions bordering on a peripheral region (10 to less than 15 km)	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1520	\$0.0170	\$0.1350
Non-coloured fuel oil	\$0.1620	\$0.0140	\$0.1480

Regions bordering on a peripheral region (15 to less than 20 km)	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1520	\$0.0020	\$0.1500
Non-coloured fuel oil	\$0.1620	\$0.0010	\$0.1610

Specified regions	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1520	\$0.0230	\$0.1290
Non-coloured fuel oil	\$0.1620	\$0.0190	\$0.1430

Regions bordering on a specified region (0 to less than 10 km)	Tax per litre (regular rate)	Reduction	Net tax per litre after reduction
Gasoline	\$0.1520	\$0.0120	\$0.1400
Non-coloured fuel oil	\$0.1620	\$0.0100	\$0.1520