

Newfoundland	7%
Prince Edward Island	7%
Nova Scotia	7%
New Brunswick	8%
Quebec	8%
Ontario	5%
Manitoba	5%
Saskatchewan	5%
British Columbia	5%

The provincial sales taxes do not apply to goods sold for delivery in the other provinces or to exported commodities. All provinces imposing sales taxes provide comprehensive exemptions for foodstuffs and drugs.

Amusement Taxes

Each of the provinces, with the exception of Quebec, Alberta, Saskatchewan and British Columbia has a tax on admission to places of entertainment. In addition, there is generally a licence fee imposed on the operator or owner of these amusement places. The tax on admissions is within the range of 5 per cent to 15 per cent.

Gasoline and Diesel Fuel Oil Taxes

Each of the ten provinces imposes a tax on the purchase of gasoline and diesel fuel by motorists and truckers. The amount of tax borne by one gallon of motor vehicle fuel in each province is as follows:

	<u>Gasoline</u>	<u>Diesel Fuel</u>
Newfoundland	25 cents	25 cents
Prince Edward Island	21 cents	21 cents
Nova Scotia	19 cents	27 cents
New Brunswick	19 cents	23 cents
Quebec	18 cents	25 cents
Ontario	18 cents	24 cents
Manitoba	17 cents	20 cents
Saskatchewan	17 cents	20 cents
Alberta	15 cents	17 cents
British Columbia	13 cents	15 cents

Some provinces provide relief from this tax where fuel is used for farming or fishing operations, or other off-highway use.

Motor Vehicle Licences and Fees

Each province levies a fee on the annual registration of motor vehicles. This registration is compulsory. The rates of this licence fee vary from province to province, and in the case of passenger cars may be assessed in relation to the weight or the wheel-base of the car, the number of cylinders of the engine, or at a flat rate. The fees for commercial motor vehicles and trailers are based on the gross weight for which each vehicle is registered. Every operator or driver of a motor vehicle is required to register periodically and pay a fee for a driver's licence. The licences are valid for periods of from one to five years and the fees range from \$1 to \$7 a year.