

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	19¢	19¢
Prince Edward Island	16¢	16¢
Nova Scotia	19¢	27¢
New Brunswick	18¢	23¢
Quebec	13¢	13¢
Ontario	13¢	18.5¢
Manitoba	14¢	17¢
Saskatchewan	14¢	17¢
Alberta	12¢	14¢
British Columbia	13¢	15¢

Motor Vehicle Licences and Fees

Each province also levies a fee on the annual registration of motor vehicles. This registration is compulsory and each vehicle is issued with licence plates for the year. The rates of this licence fee vary from province to province. The amount to be paid may be assessed in relation to the weight of the car, the number of cylinders of the engine, or at a flat rate. The operator or the driver of a motor vehicle must also register annually and pay a fee for a new driver's licence; in Alberta, drivers' licences must be renewed every five years at a cost of \$5.

Taxes on Mining Operations

All provinces except Prince Edward Island levy taxes of various kinds on mining operations. All provinces except Prince Edward Island and Alberta impose a tax on the income of firms engaged in mining operations in general or in specific kinds of mining operations. British Columbia, Alberta, Saskatchewan, Manitoba and Ontario impose a tax on the assessed value of minerals or a flat rate an acre of mining property.

Tax on Logging Operations

British Columbia and Ontario levy a tax on the income from logging operations of individuals, partnerships, associations or corporations engaged in this activity. In British Columbia the tax is 10 percent on income in excess of \$25,000. In Ontario, the rate is 9 percent on income in excess of \$10,000.

Capital Taxes

Quebec imposes a tax of 1/10 of 1 percent on paid-up corporations, while Ontario levies a similar tax at the rate of 1/20 of 1 percent.

Place-of-Business Taxes

Quebec and Ontario have a place-of-business tax. In Quebec the tax ranges from \$20 to \$50 for each place of business, the higher amounts being levied in the cities of Montreal and Quebec. In Ontario, the tax for each permanent establishment is the lesser of \$50 or 1/20th of 1 percent of paid-up capital of the corporation involved, but the total of the capital tax and the place-of-business tax cannot be less than \$20. Ontario also imposes an office tax of \$50 on every corporation that does not maintain a permanent establishment in the province but merely maintains a buying office or holds certain provincial licences or assets or is represented by a resident employee or agent who is not deemed to operate a permanent establishment of the corporation.